HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

PRESENT

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION NOs.40518, 40519, 40528, 40579 AND 40580 OF 2014

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DATED:31.12.2014

W.P. No.40518 of 2014
Between:

M/s. Vodafone South Ltd.,
(Formerly M/s. Vodafone Essar South Ltd.)
1-10-178, Varun Towers – II, 6th Floor
Begumpet, Hyderabad
Rep. by its Deputy General Manager (Legal)
Mr. Venkateswarlu Gudipudi

… Petitioner

And

Deputy Commissioner of Income Tax
TDS- Circle – 2(1)
I.T. Towers, AC Guards, Hyderabad
and others … Respondents

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION NOs.40518, 40519, 40528, 40579 AND 40580 OF 2014

COMMON ORDER: (per the Hon'ble The Chief Justice Sri Kalyan Jyoti Sengupta)

This batch of cases are taken up for hearing analogously as the points involved in all these cases are identical and a common judgment would subserve the interest of justice. On a cursory look at the litigation, we think that in a matter of this nature no counter affidavit is required to be filed as the order impugned before us cannot stand to judicial scrutiny for a moment.

The petitioner made an application before the concerned respondent authority requesting for stay of recovery of the tax assessed on default. In the application, various grounds were taken in support of stay. However, those grounds were not adverted to and it was not stated in the impugned order why the plea is not acceptable. There may be variety of reasons under fact or law for refusal to grant stay, but until and unless those are reflected in the order itself, this Court is not in a position to accept the same being a justified one. The judicial mind of the decision maker can be understood from the words used in the impugned order. In absence thereof it is difficult to accept the order being passed with judicial mind.

Therefore, these writ petitions are allowed and the impugned order is set aside, and we direct the officer concerned to give a personal hearing and take decision adverting to the points raised by the assessee. Such a fresh decision shall be taken within a period of six weeks from the date of communication of this order. We have not decided anything on the merits of the case.

Pending miscellaneous petitions, if any, shall stand closed. There will be no order as to costs.

K.J. SENGUPTA, CJ

SANJAY KUMAR, J

31.12.2014

bnr/gbs