THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLR SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION No. 38225 OF 2015

ORDER: (Per the Hon'ble Sri Justice Ramesh Ranganathan)

In the assessment order dated 07.09.2011, the Assessing Authority observed that the dealers were, admittedly, works contractors executing contracts directly for the Irrigation Department; they were also acting as sub-contractors to certain big contractors, who directly took contracts from the Government; the dealers had filed Form VAT 250 for each work, opting to pay tax under composition @ 4% of the entire turnover of the contract.

The petitioner claims to have addressed a letter to the revisional authority on 23.02.2015 requesting him to grant a month's time to submit a detailed reply, and to inform them of the next date of hearing of the revision to enable them to appear and submit the documents. They also sought an opportunity of personal hearing. Curiously the revisional authority, in his order dated 25.06.2015, subjected the entire turnover of Rs.7,85,52,778/- to tax on the ground of absence of documentary evidence such as Form 250 and Form 501B.

It is wholly unnecessary for us to delve on these aspects any further, as Sri M. Govind Reddy, learned Special Standing Counsel, on instructions, would submit that, in case the petitioner files its reply to the show cause notice within 15 days from today, the revisional authority would give them an opportunity of personal hearing and, thereafter, pass a fresh revisional order in accordance with law.

In view of the submission of the learned Special Standing Counsel, the impugned order is set aside. The petitioner is permitted to submit their reply to the show cause notice within 15 days from today and, if they do so, the revisional authority shall give them an opportunity of personal hearing and, thereafter, pass an order afresh in accordance with law. It is made clear that, in case the petitioner fails to submit their reply to the show cause notice within the aforesaid period of 15 days, it is open to the revisional authority to proceed and pass orders in accordance with law.

The Writ Petition is, accordingly, disposed of. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall also stand dismissed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

Date: 01.12.2015

va