

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
And
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

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WRIT PETITION No.20322 of 2016

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, and, with their consent, this Writ Petition is disposed of at the stage of admission. The proceedings under challenge in this Writ Petition is the assessment order passed by the Commercial Tax Officer, Hyderabad dated 25.05.2016 assessing the petitioner to tax, among others, on the inter-state purchases made for the years 2013-2014 to 2015-2016; and levy of tax on a part of the turnover based on the information received from the Road Transport Authority for four assessment years 201-2013 to 2015-2016.

Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, would submit that the turnover sought to be taxed is the intra-state sale of goods, corresponding to the inter-state purchases, and not inter-state purchases itself; and, as the impugned order of assessment is not very clear, this Court may permit the assessing authority to pass a fresh order of assessment in accordance with law.

In view of the submission now made by the learned Special Standing Counsel, the impugned assessment order is set aside. It is made clear that this order shall not preclude the assessing authority from passing an assessment order afresh after giving the petitioner an opportunity of a personal hearing.

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

RAMESH RANGANATHAN, J

M.SATYANARAYANA MURTHY, J

08th July, 2016.
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