

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

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WRIT PETITION No.20904 of 2016

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

The proceedings, under challenge in this writ petition, is the assessment order dated 27.02.2016, levying tax on M/s Yerneni Towers, K.K.Gudem Road, Kodad, Nalgonda District, represented by Smt.Mallavarapu Bhagya Laxmi and Sri Koya Ramesh Babu for carrying on business without registration.

M/s Yerneni Towers is the name of an apartment building, the owner of which is Smt.Mallavarapu Bhagya Laxmi. Sri Koya Ramesh Babu is said to be the Managing Director of M/s Bigblue Infra Projects Private Limited, Guntur, which had developed the said property. The impugned assessment order was passed not only against the developer, but against the owner of the land and building also.

Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, on instructions, would fairly state that, as the petitioner is the owner of immovable property, no tax under the VAT Act could have been levied on her and, instead of keeping the writ petition pending on the file of this Court and granting stay, it would suffice if this Court were to permit the respondents to initiate proceedings afresh against the developer.

In view of the submission made by Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, on instructions, the impugned assessment order is set aside. It is made clear that this order shall not preclude the respondents from initiating proceedings afresh, under the Telangana VAT Act, against the developer in

accordance with law.

The writ petition is disposed of accordingly. The miscellaneous petitions pending, if any, shall also stand closed. There shall be no order as to costs.

JUSTICE RAMESH RANGANATHAN

JUSTICE M. SATYANARAYANA MURTHY

Date:05.07.2016

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