THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

WRIT PETITION NO.36981 OF 2016

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

The fact that the petitioner failed to avail the opportunity afforded to them, for furnishing their reply to the show cause notice, is not in dispute.

Sri S.Ravi, learned Senior Counsel appearing on behalf of the petitioner, would question the validity of the order under revision on several grounds including that a common order of revision cannot be passed against two distinct orders of assessment. He would request that another opportunity be afforded to the petitioner to submit their reply to the show cause notice.

While contending that there is no prohibition under the Telangana Value Added Tax Act to pass a common order of revision against two distinct assessment orders relating to the very same assessee, as long as the petitioner has been afforded an opportunity of being heard, Sri T.Vinod Kumar, learned Special Standing Counsel for Commercial Taxes, would submit that, as the revisional order was passed without the petitioner submitting their reply to the show cause, the respondents were ready to give them one final opportunity to put forth their objections as long as the interests of the revenue is secured, and the petitioner is prohibited from withdrawing any amount from the bank account which has been subjected to attachment. Sri S.Ravi, learned Senior Counsel appearing on behalf of the petitioner, would readily agree for such an order being passed. Learned Senior Counsel would request that the revisional authority be directed to dispose of the revision within a specified timeframe.

In such circumstances, we consider it appropriate to set aside the order under revision, and permit the petitioner to submit their reply to the pre-revision show cause notice within three (3) weeks from today. The revisional authority shall give the petitioner an opportunity of a personal hearing, and thereafter pass an order of revision afresh in accordance with law, at the earliest and in any event, not later than two (2) months from today. Till a fresh order of revision is passed and communicated to the petitioner, the order of attachment of the petitioner's bank account shall remain in force; and such order of attachment shall abide by the order passed by the revisional authority.

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

(RAMESH RANGANATHAN, ACJ)

(A.SHANKAR NARAYANA, J)

7th December 2016
RRB