

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.38564 of 2016

ORDER: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Both Sri K.Durga Prasad, learned counsel for the petitioner, and Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, would agree that, in case the conditions stipulated in memo No.20354/CT.II(1)/2011-1 dated 08.06.2011 are complied with, the petitioner is entitled for waiver of tax in terms of the said memo.

Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, would further submit that the petitioner has not produced documentary evidence to establish that they have fulfilled the conditions stipulated in the memo; and the respondent-authorities cannot be, therefore, be faulted in this regard. Sri K.Durga Prasad, learned counsel for the petitioner, would submit that, if an opportunity is given to the petitioner, they shall comply with the requirements of the said memo dated 08.06.2011; and satisfy the assessing authority that they are entitled for the benefit of waiver in terms of the said memo.

We consider it appropriate, in such circumstances, to permit the petitioner to submit an application to the assessing authority, along with necessary documents to establish that they fulfil the conditions stipulated in the memo dated 08.06.2011, within four weeks from today; and, in case such an application is made, the respondents shall consider whether the petitioner is entitled for waiver in terms of the said memo, pass a reasoned order and

thereafter, if need be, take further action in accordance with law.

The impugned proceedings shall be kept in abeyance till then.

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, ACJ)

(A.SHANKAR NARAYANA, J)

09th November 2016
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Date: 09.11.2016

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