

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION No.27178 of 2017

ORDER: (*Per VRS,J*)

The petitioner has come up with the above writ petition, challenging a revised assessment order passed under Rule 12 (7) of the CST (R & T) Rules.

2. Heard Mr. V. Bhaskar Reddy, learned counsel for the petitioner. Mr. J. Anil Kumar, learned special standing counsel for the Commercial Department (Telangana), takes notice for the respondents.

3. The main grievance of the petitioner is that after giving time to them up to 30.06.2017 for the production of statutory forms, the Assessing Officer passed the impugned order on 22.06.2017 itself. The said contention is clearly borne out from the order, dated 30.03.2017, passed by the Assistant Commissioner (CT), in the last part of which, time was granted up to 30.06.2017. Therefore, it is a clear case where the opportunity granted to the petitioner was rendered nugatory.

4. Hence, the Writ Petition is allowed, the impugned order is set aside, and the matter remanded back to the Assessing Officer. The petitioner shall file the statutory forms on or before 30.09.2017. The

Assessing Officer shall take the same into account and, thereafter, pass orders after giving the opportunity of personal hearing.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

T. RAJANI, J.

7th September, 2017
cbs





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Writ Petition No.27178 of 2017
(allowed)

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