THE HON'BLE THE ACTING CHIEF JUSTICE
RAMESH RANGANATHAN
&
THE HON'BLE SMT JUSTICE T. RAJANI

WRIT PETITION No.18242 of 2017

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

This order impugned in this writ petition is the assessment order in FORM VAT 305 dated 12.05.2017.

The main grievance of the petitioner, as put forth by Sri S. Ravi, learned senior counsel appearing on his behalf, is that the contents of the reply submitted by the petitioner to the show cause notice, by their letter dated 28.03.2017, has not been considered, more particularly regarding their claim of having utilised way bills for taking repossession of the goods sold to M/s. Rockhard Stone Company in Maharashtra; and their claim not to be liable to tax in the State of Telangana, as the agreements were entered into in the State of West Bengal.

While Sri M. Govind Reddy, learned Special Standing Counsel for Commercial Taxes, would submit that the assessing authority has dealt with the petitioner's claim of the agreement having been entered into Kolkata, and has rejected the same on the ground that proof of payment of tax in Kolkata has not been furnished, it is not in dispute that the contents of the reply dated 28.03.2017 regarding repossession of the goods sold to M/s. Rockhard Stone Company in Maharashtra has not been dealt with. Sri S.Ravi, learned senior counsel, would contend that details of payment of tax at Kolkata have been furnished by the petitioner in the reply submitted by them to the show cause notice.

On the short ground that the contentions urged on behalf of the petitioner have not been dealt with, the impugned order is liable to be set aside. The assessing authority shall consider the objections raised by the petitioner in their reply to the show cause notice and, after affording them an opportunity of oral hearing, pass an order afresh in accordance with law. Needless to state that it is open to the petitioner to place such evidence, as they consider necessary, during the course of oral hearing before the assessing authority.

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

RAMESH RANGANATHAN, HACJ

T. RAJANI, J

June 27, 2017
DSK