THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION Nos.37034 & 37054 of 2016

W.P.No.37034/2016

Between:

M/s. Focus Infra Solutions,
H.No.16-9-409/P/132/A,
2nd Floor, Waheed Nagar, Old Malakpet,
Hyderabad – 500 036 Rep. by its
Asst. General manager, and Authorised Signatory
Mr. G. Swaminathan

PETITIONER

And

1. The Commercial Tax Officer, Maharajgunj Circle, Hyderabad, and others.

RESPONSENTS

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION Nos.37034 & 37054 of 2016

COMMON ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

The petitioner, who is a registered dealer under the Telangana Value Added Tax Act, 2005, has come up with the present writ petitions challenging an order of assessment passed under the Act.

2. Heard Mr. Vasudeva Reddy, learned counsel for the petitioner and Mr. J. Anil Kumar and Mr. T. Vinod Kumar, learned Special Standing Counsel for Department respectively in these writ petitions.

3. The main ground on which the petitioner has come up with the present writ petitions is that they are working as interior works contractors for three units located within the Special Economic Zone and that the activities of those three units are also authorized activities, as per the proceedings issued by the Development Commissioner. But the Assessing Officer has treated the petitioner as though they are entitled to exemption only if they were working for the Developer of the SEZ and not for the units located in the SEZ.

4. The above conclusion of the Assessing Officer is completely contrary to law and hence the matter, requires reexamination by the Assessing Officer only with reference to the twin requirements under Section 7-A, namely, whether the sale was from a registered dealer to another registered dealer and whether the sale was for the purposes indicated therein.

5. In view of the above, the writ petitions are allowed, the impugned orders are set aside and the matter is remanded back to the

Assessing Officer for fresh consideration. The Assessing Officer shall fix a date of hearing and inform to the petitioner in advance so that the petitioner can supply with all necessary documentary evidence. After examining all of them, the Assessing Officer shall pass fresh orders.

6. As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

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JUSTICE V. RAMASUBRAMANIAN

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JUSTICE J. UMA DEVI

31st January, 2017
Js.

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No.37034 & 37054 of 2016

Date: 31-01-2017

Js.