

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition Nos.18262 and 24093 of 2017

Common Order: (per V.Ramasubramanian, J.)

The petitioner has come up with the above writ petitions challenging an order of assessment and an order of penalty under the Telangana Value Added Tax Act, 2005.

2. Heard Mr. P.Girish Kumar, learned counsel for the petitioner and Mr. J.Anil Kumar, learned Special Standing Counsel for the respondents.

3. The grievance of the petitioner is that though he is entitled to go under the composition scheme in terms of Section 4(7)(b) of the Telangana VAT Act, the 1st respondent determined the liability on the ground that the petitioner did not produce copies of agreements, works contract etc., and also on the ground that the name of the petitioner was at variance in Form VAT 250. The learned counsel for the petitioner produced copies of the agreements to show that they were all entered into subsequently and that there was virtually no dispute with regard to the identity of the firm. Form VAT 250 filed by the petitioner was in the name of Prasad Constructions and the proprietor of the firm was Sri Vara Prasad.

4. Once the identity of the dealer is not in dispute, the change of name need not be a deterrent. Insofar as the documents are concerned, the petitioner is today prepared to

produce all documents. Therefore, we are of the considered view that the petitioner can be granted one opportunity to produce the records.

5. In view of the above, both the writ petitions are allowed, the impugned orders are set aside and the matter remanded back to the Assessing Officer. On 23-10-2017, the petitioner or their representative will appear before the Assessing Officer along with all the records. After perusing the records and after hearing the petitioner, the Assessing Officer may pass orders afresh. The miscellaneous petitions, if any, pending in these writ petitions shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

ABHINAND KUMAR SHAVILI, J.

12th October, 2017.
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HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition Nos.18262 and 24093 of 2017
(per VRS, J.)



12th October, 2017.
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