

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

WRIT PETITION No.40182 of 2016

Between:

M/s. Ingram Micro India Private Limited,
Rep. by its Dy. Manager – Taxation and
Authorized Signatory Mr. Logesh Ramadoss.

PETITIONER

And

1. The Commercial Tax Officer, Marrepall Circle, Begumpet Division,
Hyderabad, and others.

RESPONSENTS



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

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

Aggrieved by the dismissal of the appeal for non-rectification of the defects in the first instance and aggrieved by the refusal of the VAT Tribunal to entertain an application for restoration, the dealer has come up with the present writ petition.

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

3. It appears that the appeal filed by the dealer/petitioner before the Telangana Value Added Tax Appellate Tribunal came to be rejected for the failure of the petitioner to rectify the defects as indicated in Form-A notice, dated 04.12.2013. The petitioner thereafter filed an application for restoration which was held to be not maintainable due to a delay of 27 days.

4. It is needless to point out that the appeal to the VAT Appellate Tribunal is a statutory remedy. Therefore, on procedural aspects, such a right cannot be allowed to die.

5. In view of the above, the writ petition is allowed, both the impugned orders dated 16.09.2016 and 30.04.2015 are set aside. The petitioner is granted time up to 15.02.2017 to rectify the defects and present the appeal papers. Upon the petitioner rectifying the defects in the appeal, the VAT Tribunal may proceed further and adjudicate the appeal on merits.

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

JUSTICE V. RAMASUBRAMANIAN

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.40182 of 2016



Date: 31-01-2017

Js.