***IN THE HIGH COURT OF JUDICATURE AT HYDERABAD**
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

*** HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN**
AND
HON'BLE SMT JUSTICE T. RAJANI

+WRIT PETITION No.24955 of 2017

%Date: 17-08-2017

#**Between**:

M/s. BRG Energy Limited, rep. by its Director,
Mr. G. Bala Reddy, Plot No.838,
Vivekananda Nagar Colony, Kukatpally,
Hyderabad – 500 072, Telangana.

… Petitioner

And

1. The Commercial Tax Officer, Hydernagar Circle, 3rd Floor, Gagan Vihar Complex, Nampally, Hyderabad.
2. The Commissioner of Commercial Taxes, Telangana State, Nampally, Hyderabad.
3. The State of Telangana, rep. by its Principal Secretary, Revenue CT-II Department, Secretariat, Hyderabad.

… Respondents

! Counsel for the Petitioner : Mr. K. Srinivasa Rao

^ Counsel for Respondents : Mr. J. Anil Kumar

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? Cases referred

HONOURABLE MR. JUSTICE V.RAMASUBRAMANIAN
And
HON'BLE SMT JUSTICE T. RAJANI

WRIT PETITION No.24955 of 2017

ORDER: (Per VRS,J)

The petitioner, who is a registered dealer under the Telangana VAT Act, 2005, has come up with the above writ petition, aggrieved by the non-consideration of his representation for release of net carry forward credit as on May, 2014.

2. Heard Mr. K. Srinivasa Rao, learned counsel for the petitioner and Mr. J. Anil Kumar, learned Special Standing Counsel for the respondents.

3. Other dealers with similar grievance have earlier come up before this Court, at least in two writ petitions, one in W.P.No.30076 of 2014 and another in W.P.No.38565 of 2014. Those writ petitions were disposed of with a specific direction.

4. Therefore following the same this writ petition is also disposed of directing the 1st respondent to include the excess input tax credit of Rs.4,86,110/- as claimed by the petitioner in the monthly returns for the month of May, 2014, in the subsequent monthly returns. However, the Assessing Officer is not precluded from assessing the petitioner to tax under the Act after giving them an opportunity of being heard, and thereafter, determine the actual excess input tax credit entitlement of the petitioner. As a consequence, any recovery proposed with the issue of Form VAT 202, shall stand stayed until an order of assessment is passed. As a sequel, miscellaneous petitions pending in this writ petition, if any, shall stand closed. There shall be no order as to costs.

V.RAMASUBRAMANIAN, J.

T. RAJANI, J.

Js.
17th August, 2017.

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT JUSTICE T. RAJANI

W.P.No.24955 of 2017

(Per VRS,J)

17th August, 2017

Js.