

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

+ Writ Petition No.24410 of 2017

% Date: 02-8-2017

M/s. Laser Shaving India Pvt. Ltd.,
30, Narasapur Road, Balanagar, Hyderabad,
Rep. by its Manager (Finance) Mr. Amit Malik

... Petitioner

Vs.

\$ 1. The Asst. Commissioner (CT) LTU,
Hyderabad Rural Division, Hyderabad

2. The Deputy Commissioner (CT),
Hyderabad Rural Division, Hyderabad

3. The Commercial Tax Officer,
Balanagar Circle, Hyderabad

4. The Commissioner of Commercial Taxes,
Govt. of Telangana, Hyderabad

5. The State of Telangana,
Rep. by its Prl. Secretary (Revenue)(CT) Dept.,
Telangana Secretariat Bldgs, Hyderabad

... Respondents

! Counsel for Petitioner : Mr. Bhaskar Reddy Vemireddy

Counsel for Respondents : Mr. M.Govind Reddy,
Spl. Standing Counsel for CT (TS)

< Gist:

> Head Note:

? Cases referred:
Nil.

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

Writ Petition No.24410 of 2017

Order: (per V.Ramasubramanian, J.)

The petitioner has come up with the above writ petition challenging a revision of assessment made under Section 32(2) of the Telangana Value Added Tax Act, 2005.

2. Heard Mr. Bhaskar Reddy Vemireddy, learned counsel for the petitioner and Mr. M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes (Telangana).

3. The main grievance of the petitioner is that the specific objections made on 13-6-2017 at the time of personal hearing with respect to VAT on the excise component and scrap, was not considered at all. The copy of the written objections is filed. The impugned order does not show a consideration of the objections. Therefore, the failure of the 2nd respondent to consider the objections before passing the order has vitiated the impugned order.

4. Hence, the writ petition is allowed, the impugned order is set aside and the matter is remanded back to the revisional authority. The revisional authority shall fix a date for personal hearing and hear the petitioner, consider their objections and pass an order in accordance with law. It is needless to point out that as a consequence of the revisional authority order being set aside, the consequential order will also go. The miscellaneous

petitions, if any, pending in this writ petition shall stand closed.

No costs.

V.RAMASUBRAMANIAN, J.

T.RAJANI, J.

02nd August, 2017.
Ak



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

Writ Petition No.24410 of 2017
(per VRS, J.)



02nd August, 2017.
(Ak)