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

<u>WRIT PETITION No. 8517 of 2017</u>

<u>ORDER:</u> ***(Per VRS,J)***

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

2. Heard Mr. Vemireddy Bhaskar Reddy, learned counsel for the petitioner.

3. Mr. M. Govind Reddy, learned special standing counsel for Commercial Taxes (Telangana), takes notice for the respondents.

4. For the purpose of holding that the goods sold by the petitioner were not intended for use by handicapped persons, the revisional authority relied upon the provisions contained in the Persons with Disabilities Act, 1995. But, the show-cause-notice did not refer to the provisions of the said Act. Therefore, on this short ground, following the similar orders passed by this court in W.P.No.9243 of 2016, the impugned order should be set aside and the matter remitted back to the revisional authority.

5. Accordingly, the Writ Petition is allowed, the impugned order is set aside, and the matter remitted back to the revisional authority. The petitioner shall treat the impugned order also as part of the show-

cause-notice and give detailed objections, within two (2) weeks from today. Thereafter, the revisional authority shall grant an opportunity of personal hearing and pass orders afresh.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

13th March, 2017
cbs

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AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 8517 of 2017
(allowed)

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