* 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.28142 of 2017

% Date: 29-08-2017

#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 Deputy Commissioner (CT) Hyderabad Rural Division, Nampally, Hyderabad.
2. The Assistant Commissioner (CT)-II, Enforcement Wing, Nampally, Hyderabad.
3. Commercial Tax Officer, Hydernagar Circle, 3rd Floor, Gagan Vihar Complex, Nampally, Hyderabad.
4. 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

< GIST:
> HEAD NOTE:
? Cases referred

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

WRIT PETITION No.28142 of 2017

ORDER: (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 VAT Act, 2005.

2. Heard Mr. K. Srinivasa Rao, learned counsel for the petitioner.

3. The only ground on which the petitioner challenges the impugned order, directly in the writ petition, without exhausting the alternative remedy of appeal, is that none of the objections raised by them was considered by the revisional authority.

4. A careful look at the impugned order would show that the dealer was given an opportunity to submit their objections to the revision show cause notice. The petitioner submitted their reply. Thereafter, personal hearing was also held. Therefore, there was compliance with the principles of natural justice.

5. On the question as to whether the objections of the petitioner were considered or not, it is enough to extract one portion of the impugned order, which reads as follows:

> "I have gone through the reply filed by the dealer along with unsigned returns (VAT 200) Xerox copies for the month of March 2009, April 2009, August 2009 & September 2009 along with the revised return (213) for the month of March 2009 and noticed that the dealer is claiming with submission of Xerox copy of the revised return which is without signature/Initials of the receiver from the Office of the Commercial Tax Officer, Hydernagar Circle, which is not a valid document."

6. The portion of the impugned order extracted above would show that due to lack of authenticated documents, the objections of the petitioner could not be considered. Therefore, the revisionary authority was not at fault. Hence, the petitioner cannot bypass the alternative remedy of appeal in cases of this nature.

7. The impugned order is dated 25.03.2017. The period of limitation for filing an appeal is 60 days. The appellate authority has the power to condone the delay up to a period of 60 days.

8. It is seen that the writ petition was filed on 28.04.2017. Therefore, the period from 28.04.2017 may have to be excluded for the purpose of computing either the period of limitation or the period of delay.

9. With the above observations, the writ petition is dismissed with liberty to the petitioner to file statutory appeal. The registry may return the original impugned order. The appellate authority may exclude the period from 28.04.2017 up to the date of issue of a copy of this order, for the purpose of computing the period of limitation or the period of delay.

10. 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.

29th August, 2017
Js.

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

W.P.No.28142 of 2017

(Per VRS,J)

29th August, 2017

Js.