THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION Nos. 24099 and 24448 of 2017

COMMON ORDER: ***(Per VRS,J)***

Both these writ petitions arise out of the orders of assessment passed on 22.05.2017 and 20.05.2017, for the period from April, 2014 to March, 2016 and April, 2013 to March, 2014, respectively.

2. Heard Mr. T. Srinivasa Murthy, learned counsel for the petitioner, and Mr. T. Vinod Kumar, learned special standing counsel for the Commercial Tax Department (Telangana), appearing for the respondents.

3. The main grievance of the petitioner in these writ petitions is that without looking into the records already available with the Department, the Assessing Officer passed orders disallowing the input tax credit earlier granted and that, therefore, the impugned orders were passed without proper consideration and proper application of mind to the facts.

4. But unfortunately, a writ petition as against the orders of assessment can be entertained only on two established grounds, namely, (a) that there was violation of principles of natural justice, and (b) that there was an error of jurisdiction. Both these are absent in these two cases. Therefore, any non-consideration or any non-

application of mind on the part of the Assessing Officer to the records available on record, is a matter that can be agitated only in a proper statutory appeal.

5. It appears that the impugned orders were passed in May, 2017. The writ petitions were filed in July, 2017. Therefore, while dismissing the writ petitions, we give liberty to the petitioner to move the statutory appellate authority within two weeks. If the petitioner Company move the statutory appellate authority within two weeks, the period, during which the writ petitions were pending, may be excluded, while computing the period of limitation or the period of delay.

6. With the above liberty, both the Writ Petitions are dismissed. The original impugned orders shall be returned to the petitioner to enable them to file a statutory appeal. There shall be no order as to costs.

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

V. RAMASUBRAMANIAN, J

T. RAJANI, J.

31st July, 2017
cbs

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN √

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

Writ Petition Nos. 24099 & 24448 of 2017
(dismissed)

31st July, 2017

cbs

*THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

*THE HON'BLE SMT. JUSTICE T. RAJANI

+W.P.Nos.24099 and 24448 of 2017

% 31-07-2017

M.B.S.Impex Private Limited, rep. by
Managing Director, Basheerbagh, Hyderabad .. Petitioner

Vs.

$ The Commissioner of Commercial Taxes,
Nampally, Hyderabad and two others .. Respondents

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>HEAD NOTE:

! Counsel for petitioner : Mr. T. Srinivasa Murthy

^ Counsel for respondents : Mr. T.Vinod Kumar, learned special standing counsel for the Commercial Tax Department (Telangana)

? CASES REFERRED : ----