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

Coram :

HONOURABLE MR. JUSTICE V.RAMASUBRAMANIAN

And

HONOURABLE SRI JUSTICE J. UMA DEVI

WRIT PETITION No.14485 of 2017

Delivered On:28-04-2017

Between:

M/s. Gayathri Tulasi machines,
Plot No.22/A, IDA, Balanagar, Hyderabad
Ranga Reddy District, rep. by its Proprietor
Mr. Krishnachandu.

…Petitioner

Vs.

1. The Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad IV Floor, Gaganvihar Complex, M.J. Road, Nampally, Hyderabad – 500001.
2. The Commercial Tax Officer, Balanagar Circle, Hyderabad.
3. State of Telangana, rep. by its Principal Secretary Revenue (CT) Department, Secretariat Buildings, Hyderabad.

…Respondents

Counsel for the petitioner : Mr. P. Girish Kumar

Counsel for the respondents : Mr. T. Vinod Kumar
Special Standing Counsel

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No.14485 of 2017

ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

Aggrieved by an order of revision passed under Section 32(2) of the Telangana VAT Act, 2005 read with Section 9(2) of the CST Act, 1956, the dealer has come up with the above writ petition.

2. Heard Mr. P. Girish Kumar, learned counsel for the petitioner and Mr. T. Vinod Kumar, learned Special Standing Counsel for respondents.

3. The only reason why the revisional authority passed the impugned order is that the H-declarations did not contain the details of the invoices and that the copies of the purchase orders were not filed. The petitioner claims that the purchase orders were available in the file of the Assessing Officer. But according to the learned Special Standing Counsel they are not available.

4. In the light of such dispute, we are of the view that the petitioner can be given an opportunity to produce at least the copies of the purchase orders and invoices, so that they can be corroborated with the H-declarations. Hence the writ petition is allowed, the impugned order is set aside, and the matter is remanded back to the 1st respondent. The petitioner shall produce the copies of invoices and purchase orders to the 1st respondent on or before 22.05.2017. Thereafter, the 1st respondent shall give an

opportunity of personal hearing to the petitioner and pass appropriate orders.

5. As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

28th April, 2017
Js.

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

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