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

Writ Petition No.4818 of 2017

Order:

The dealer under the Telangana Value Added Tax Act, 2005 has come up with the present writ petition challenging an order of assessment for the period from October, 2015 to March, 2016.

2. Heard Dr. S.R.R. Viswanath, learned counsel for the petitioner and Mr. T.Vinod Kumar, learned Special Standing Counsel for the respondents.

3. The impugned order is challenged on two grounds. They are: (1) that the show cause notice was dated 07-12-2016, but the authorization was issued by the Deputy Commissioner (CT), Hyderabad Rural Division, only on 13-12-2016 and (2) that Inter-State sales have been treated as Intra-State sales.

4. On the first question, it is submitted by the learned Special Standing Counsel that the show cause notice was prepared in Form VAT 305A on 07-12-2016 and sent for approval to the Deputy Commissioner. The Deputy Commissioner approved it on 13-12-2016 and hence it was issued on 13-12-2016 and served on the petitioner on 15-12-2016. But unfortunately, the date 07-12-2016 with which the show cause notice was sent to the Deputy Commissioner for approval, was not altered while issuing the same.

5. The above explanation appears to be a plausible one. Therefore, we do not think that we have any reason to reject the same.

6. However, in respect of the 2nd ground, the fact remains that the 1st respondent has not looked into the same, on the ground that the sales invoices and goods return memos were not filed. In such circumstances, we are of the considered view that by directing the petitioner to produce the same and directing the 1st respondent to redo the assessment, lacunae in the proceedings could be set right.

7. In view of the above, the writ petition is allowed, the impugned order is set aside and the matter is remanded back to the 1st respondent. The petitioner shall appear through their authorized representatives with the relevant documents and records before the 1st respondent on 13-3-2017. If the said date is not convenient to the 1st respondent, he shall fix another date but intimate the same sufficiently in advance to the petitioner, and thereafter he may proceed in accordance with law and pass order. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

27th February, 2017.
Ak

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

Writ Petition No.4818 of 2017

27th February, 2017.
(Ak)