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

Writ Petition Nos.12228 and 12469 of 2017

Common Order: (per V.Ramasubramanian, J.)

Aggrieved by orders of revision of assessment, for the period from November, 2010 to March, 2012 and April, 2012 to March, 2014 in terms of Section 32(2) of the Telangana Value Added Tax Act, 2005, the dealer has come up with the present writ petitions.

2. Heard Mr. Bhaskar Reddy Vemireddy, learned counsel for the petitioner and Mr. J.Anil Kumar, learned Special Standing Counsel for the respondents.

3. The short ground on which the orders of revision of assessment are challenged before this Court directly bypassing the alternative remedy of appeal is that the Revisional Authority failed to consider a decision of this Court in W.P.No.1835 of 2016, dated 03-02-2016, but chose to go by the Advance Ruling Authority's decision, despite the Government Order having been set aside by this Court. The other grievance of the petitioner is that the evidence produced from 5 different experts to demonstrate that purlins are nothing but channels was not even considered by the Revisional Authority in the impugned orders.

4. A careful look at the impugned orders shows that both contentions of the petitioner are correct. The Revisional Authority has not chosen to look into the decision of this

Court in W.P.No.1835 of 2016. In the said decision, this Court remanded the matter back to the Assessing Officer for a careful examination as to whether the subject goods fell within the ambit of Entry 70 of IV Schedule to the Act, after pointing out that the decision of the Advance Ruling Authority was not applicable to the facts of the case. Interestingly, the said decision also arose out of the very same goods, namely, purlins.

5. Therefore, the writ petitions are allowed, the impugned orders are set aside and the matter remanded back to the same Revisional Authority for a re-examination, both with respect to the decision of this Court in the aforesaid writ petition and also with reference to the expert evidence produced by the petitioner. The Revisional Authority may pass orders afresh after giving an opportunity of hearing to the petitioner within 3 (three) weeks from the date of receipt of a copy of this order. The miscellaneous petitions, if any, pending in these writ petitions shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

25th April, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

<u>Writ Petition Nos.12228 and 12469 of 2017</u>
(per VRS, J.)

25th April, 2017.
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