THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE T.RAJANI

WRIT PETITION NO.17988 OF 2017

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

Heard Sri Raghavan Ramabadran, learned counsel for the petitioner and Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission.

The order under challenge in this Writ Petition is the revisional order passed by the Deputy Commissioner (CT), Hyderabad on 28.03.2017 subjecting the petitioner to tax of Rs.1,27,95,367/-. The petitioner's grievance in the Writ Petition is that they had submitted their reply, to the show cause notice dated 21.10.2014, on 11.12.2014 clarifying that, while the 100% exports made from the Hyderabad branch was for Rs.62,30,49,183/- their sales from Mumbai was Rs.32,06,59,440/-; the entire turnover of the Hyderabad branch represents exports exempt from tax, for which the revisional authority had granted them exemption; and he had, erroneously, subjected the turnover, relating to the Mumbai branch of the petitioner, to tax on the ground that original copies of the financial statements and assessment orders of the Mumbai branch were not furnished.

Sri Raghavan Ramabadran, learned counsel for the petitioner, would submit that, in case another opportunity of being heard is given to them, the petitioner would produce either the original or the certified copies of the assessment orders and financial statements, within a period of two weeks from today. Sri

M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, would submit that the revisional authority is ready and willing to give the petitioner one more opportunity of being heard.

We consider it appropriate, in such circumstances, to set aside the impugned order of assessment; and permit the petitioner to submit either the original or the certified copies of the assessment orders and financial statements within two weeks from today. It is made clear that, in case the petitioner fails to produce either the original or the certified copies of the assessment orders and financial statements within the time stipulated hereinabove, it is open to the revisional authority to proceed and pass a fresh assessment order in accordance with law within four weeks thereafter without giving the petitioner any further opportunity.

The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, ACJ)

(T.RAJANI, J)

7th June 2017
RRB