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

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

+W.P.NO.7305 of 2018

% Date: 03-04-2018

#Between:

M/s. A One Tea Company,
1180/E, Opp. Petrol Pump,
RTC X Road, Hyderabad – 500 020.
Rep. by its Proprietor
Mr. Mohd. Abdul Gafoor.

….. Petitioner

And

1. The State of Telangana, Rep. by its Principal Secretary, Revenue (CT) Department, Telangana Secretariat, Hyderabad.
2. The Commercial Tax Officer, Gandhinagar Circle, Secunderabad Division, Hyderabad.

…. Respondents

! Counsel for the Petitioner : Mr. P. Girish Kumar

^ Counsel for Respondents : Mr. S. Suri Babu, Spl. S.C. for CT

<GIST:

> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.7305 of 2018

ORDER: (Per VRS,J.)

On the short ground that except one objection, the other seven objections to the show casue notice were not at all dealt with by the Assessing Officer in the impugned order, the dealer under the Telangana VAT Act, 2005 has come up with the above writ petition.

2. Heard Mr. P. Vasudeva Reddy, learned counsel for the petitioner. Mr. T. Vinod Kumar, learned Special Standing Counsel takes notice for the respondents.

3. It is seen from the last portion of the impugned order that the show cause notice was issued on 21.01.2017 and the assessee filed their reply on 31.01.2017. The manner in which the objections were dealt with by the Assessing Officer can be best understood by reproducing the relevant portion of the impugned order. It reads as follows:

> "In reply the assessees have filed their reply on 31.01.2017 and their contention is reproduced at the time of personal hearing conducted on 01.02.2017 and accordingly their request for drop of proposal of tax on transportation charges i.e. Rs.13,234=00 is hereby dropped as such the assessees have claimed the transportation charges as direct expenditure in their trading account and it is noticed that the contention of the assessees is not tenable for consideration on the remaining items at Sl.Nos.1 to 7. Hence, their contention is rejected and final orders are confirmed as under:"

4. It is clear from the above that the other objections were not at all dealt with before they were rejected. Hence the impugned order is vitiated for non-consideration of the relevant material.

5. Therefore, the writ petition is allowed. The impugned order is set aside and the matter is remanded back to the Assessing Officer. The

Assessing Officer may give an opportunity of personal hearing to the petitioner, thereafter consider the individual objections, and pass a reasoned order in accordance with law. There shall be no order as to costs.

5. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

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JUSTICE V. RAMASUBRAMANIAN

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JUSTICE J. UMA DEVI

3rd April, 2018
Js.

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

WRIT PETITION No.7305 of 2018

Date: 03-04-2018

Js.