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

Writ Petition No.7893 of 2018

Order: (per V.Ramasubramanian, J.)

After the receipt of a demand for payment of arrears of tax, the petitioner has come up with the above writ petition challenging the order of assessment also.

2. Heard Smt. Bokaro Sapna Reddy, learned counsel for the petitioner and Mr. T.Vinod Kumar, learned Special Standing Counsel for the respondents 1, 3 and 4.

3. The main grievance of the petitioner is that he is a wholesale dealer of Hindustan Petroleum Corporation, distributing subsidy kerosene to the fair price shops through Civil Supplies Department. Supplies made to the fair price shops are not assessable to tax.

4. But unfortunately, the petitioner did not produce the records before the Assessing Officer to show that the entire supply was made only to the fair price shops.

5. It appears that there is a dispute in the partnership of the 1st petitioner-firm which has led to the failure of the petitioner to produce the documents. The learned counsel for the petitioner produced before Court a bunch of documents to support their case. But these documents are to be produced before the Assessing Officer. Therefore, in order to give one opportunity to the petitioner, the writ petition is allowed, the order of assessment passed by the 4th respondent on

27-7-2016 is set aside and the matter remanded back. The petitioner shall appear before the 4th respondent on 30-4-2018 and produce all the records to show that the entire supplies were made only to fair price shops. Thereafter, the Assessing Officer shall pass orders afresh in accordance with law. The applications, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

16th April, 2018.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.7893 of 2018
(per VRS, J.)

16th April, 2018.
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