* 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.8088 of 2018

% Date: 16-04-2018

#Between:

M/s. Koteswara Traders, Housing Board Colony,
Saibaba Temple Backside, Beside Regithota,
Padmaja Towers, 1st Floor, Plot No.103,
Nallapadu Road, Guntur 522 005.
Rep. by its Partner Sri G.Venkat Reddy.

…. Petitioner

And

1. Deputy Commissioner (CT), Guntur Division, D.No.11-1-73/1, 3rd Floor, Vasundhara Complex, Zinnah Tower Center, Guntur 522 002.
2. Commercial Tax Officer, Eluru Bazar, D.No.11-1-73/1, 3rd Floor, Vasundhara Complex, Zinnah Tower Centre, Guntur 522 002.
3. Deputy Commercial Tax Officer, Eluru Bazar, D.No.11-1-73/1, 3rd Floor, Vasundhara Complex, Zinnah Tower Centre, Guntur 522 002.
4. State of Andhra Pradesh, rep. by its Principal Secretary to Revenue (CT), Amaravathi, Velagapudi, Guntur.
5. Union of India, rep. by its Finance Secretary, North Block, New Delhi -110 001.

… Respondents

! Counsel for the Petitioner : Mr. S.R.R. Viswanath

^ Counsel for Respondent No.1 : Mr. S. Suri Babu Spl. S.C.

^ Counsel for respondent No.5. : Mr.K. Lakshman A.S.G.

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> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.8088 of 2018

ORDER: (Per VRS,J.)

Challenging a revision order, which was passed ex-parte, under Section 32(2) of the A.P. VAT Act, 2005 read with Section 9(2) of the CST Act, 1956, the dealer has come up with the above writ petition.

2. Heard Mr. S.R.R. Viswanath, learned counsel for the petitioner and Mr. S. Suri Babu, learned Special Standing Counsel for the respondents.

3. According to the petitioner, they filed declarations in Form-H, purchase orders etc. But the revisional authority has found fault with those Forms that the petitioner had submitted. The grievance of the petitioner is that if there were defects in the Form submitted, he ought to have been notified by the revisional authority before coming to a conclusion.

4. Obviously the above opportunity was not made available to the petitioner. Even the impugned order proceeds on the basis that the dealer filed declarations in Form-H but there were unfilled columns. If that is so, the petitioner should have been notified about those blank columns.

5. In view of the above, the writ petition is allowed, the impugned order is set aside and the matter is remanded back to the revisional authority. The petitioner shall file their objections within a period of one month from the date of receipt of a copy of this order. Thereafter, the revisional authority shall fix a date for personal hearing and then pass orders in accordance with law. There shall be no order as to costs.

6. 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

16th April, 2018
Js.

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
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