

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.8269 of 2018

Order: (per V.Ramasubramanian, J.)

Aggrieved by an order of revision of assessment passed under the Telangana Value Added Tax Act, 2005, the dealer has come up with the above writ petition.

2. Heard Mr. Bhaskar Reddy Vemireddy, learned counsel for the petitioner. Mr. T.Vinod Kumar, learned Standing Counsel, takes notice for the respondents.

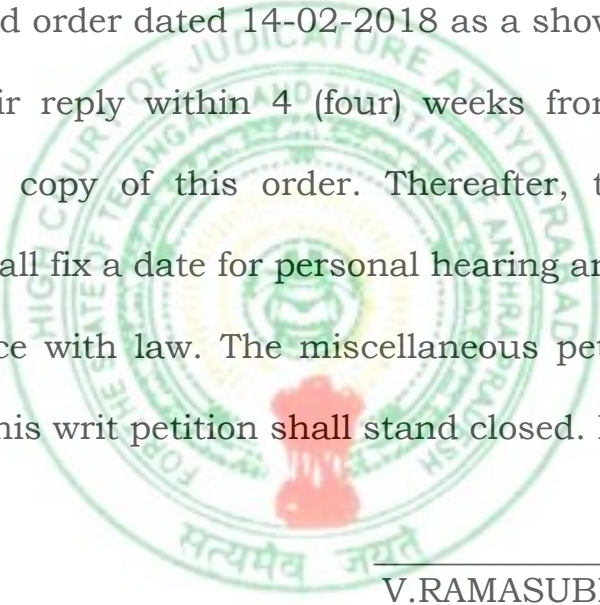
3. The main grievance of the petitioner is that they were not given sufficient opportunity to defend themselves. It is seen from the impugned order that the revision show cause notice was issued on 25-9-2017. Since the dealer did not file objections till 08-01-2018, final hearing was fixed on 18-01-2018 and the same was intimated through a notice dated 08-01-2018. But the petitioner sought time. A final notice dated 05-02-2018 was issued indicating that no further time will be granted, as the limitation was expiring on 14-02-2018.

4. If the respondents had proceeded on the basis of the aforesaid notice, perhaps the petitioner could not have validly raised the plea of violation of natural justice. But what the Revisional Authority did was to issue one more final notice dated 08-02-2018 increasing the taxable turnover for the year 2012-13. This final notice was served on the petitioner on

15-02-2018, but the order was passed on 14-02-2018 to save limitation.

5. Therefore, it is clear that the petitioner did not have opportunity to show cause against the proposal to increase the turnover under the 2nd final notice dated 08-02-2018. Hence, the impugned order is liable to be set aside.

6. Accordingly, the writ petition is allowed and the impugned order is set aside. The petitioner shall treat the final show cause notice dated 08-02-2018 and the contents of the impugned order dated 14-02-2018 as a show cause notice and file their reply within 4 (four) weeks from the date of receipt of a copy of this order. Thereafter, the Revisional Authority shall fix a date for personal hearing and pass orders in accordance with law. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.



V.RAMASUBRAMANIAN, J.

ABHINAND KUMAR SHAVILI, J.

22nd March, 2018.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.8269 of 2018
(per VRS, J.)



22nd March, 2018.
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