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

Writ Petition Nos.9227 and 9235 of 2018

Common Order: (per V.Ramasubramanian, J.)

Challenging an order of assessment and an order of penalty, the dealer under the Telangana Value Added Tax Act, 2005, has come up with the above writ petitions.

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

3. It is stated in the impugned orders that a show cause notice dated 01-6-2017 was issued, but the dealer did not file any objections. Thereafter, personal hearing notices were issued, calling upon the petitioner to produce the books of accounts for the completion of the audit. In response, the petitioner is stated to have filed a letter dated 18-8-2017. But according to the Assessing Officer, the dealer did not produce any books of accounts. Therefore, the proposal was confirmed on the ground that the dealer has no valid objections to file.

4. But the contention of the petitioner is that through their VAT Auditor one Mr. Murthy, they approached the 2nd respondent and produced all the books of accounts, statements and Form VAT 250, requesting him to drop the proposal on the ground that the petitioner has already paid tax at the composite rate of 1.25% in terms of the option

exercised. According to the petitioner, the documents were handed over to the staff of the 2nd respondent across the table.

5. The question as to whether the petitioner filed the documents or not, cannot now be gone into. It becomes a word of mouth against a word of mouth. This issue cannot even be resolved on an appeal. Therefore, we feel that it is better to remand the matter back to the 1st respondent.

6. Accordingly, the writ petitions are allowed, the impugned orders are set aside and the matters remanded back to the 1st respondent. The 1st respondent shall issue a fresh show cause notice and give an opportunity of hearing and thereafter pass orders in accordance with law, preferably within a period of 3 (three) months from the date of receipt of a copy of this order. The interlocutory applications, if any, pending in these writ petitions shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

30th April, 2018.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition Nos.9227 and 9235 of 2018
[per VRS, J.]

30th April, 2018.
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