*THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

*THE HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

+WRIT PETITION No.10479 of 2018

%09-04-2017

# M/s.GEM Motors India Private Limited,
Plot No.64, Kondapur Main Road,
Serilingampally, Hyderabad, rep. by its
Managing Director

.. Petitioner

Vs.

$ Commercial Tax Officer, Madhapur Circle,
Hyderabad and others

.. Respondents

! Counsel for petitioner : Mr. S. Krishna Murthy

^ Counsel for respondents : Mr. J. Anil Kumar

<GIST:

>HEAD NOTE:

? CASES REFERRED : ----

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

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THE HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.10479 of 2018

ORDER: *(Per V.Ramasubramanian, J)*

Challenging a revision of assessment ordered under Section 32(2) of the Telangana Value Added Tax Act, 2005, the Dealer has come up with the above writ petition.

2. Heard Mr.S.Krishna Murthy, learned counsel for the petitioner and Mr. J. Anil Kumar, learned Special Standing Counsel for the respondents.

3. The main grievance of the petitioner is that though they have produced all the records to show that the vehicles sold by them on second hand basis had suffered tax within the composite state of Andhra Pradesh, the Assessing Officer has recorded as though no records were produced. In the light of such a specific grievance, we directed the learned Special Standing Counsel to produce the file relating to assessment. The learned Special Standing Counsel submitted that though some records are produced, not all records are produced. But, the fact remains that at least those records ought to have been taken into account.

4. In the light of the fact that even the submitted records were not taken into account, the writ petition is allowed and the impugned order is set aside and the matter is remanded back to the revisional authority. The revisional authority may fix a date for personal hearing before which date the dealer shall file all documents necessary to prove that the vehicles sold by them on second hand basis had already suffered tax. Thereafter, the revisional authority may pass orders afresh.

5. Consequently, miscellaneous petitions if any pending shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

April 09, 2018

KTL