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

Writ Petition No.10860 of 2018

Order: (per V.Ramasubramanian, J.)

Challenging an order of assessment passed under the Telangana Tax on Entry of Goods into Local Areas Act, 2001, the petitioner has come up with the above writ petition.

2. Heard Mr. Karthik Ramana Puttamreddy, learned counsel for the petitioner and Mr. M.Govind Reddy, learned Special Standing Counsel for the respondents.

3. The impugned order of assessment is in relation to the Financial Years 2012-13 to 2016-17. The impugned order is challenged on two grounds viz., that the assessment in respect of the Financial Year 2012-13 is time barred and that the impugned order proceeds as though the objections were filed on 05-10-2017 and 23-10-2017 though the petitioner did not file any objections on those days.

4. On the first contention, it appears that the assessment is clearly time barred. Only a period of four years is stipulated under Section 21(3) of the Telangana Value Added Tax Act, 2005, which is adopted into the Entry Tax Act. Therefore, the assessment in respect of the Financial Year 2012-13 should go.

5. Insofar as the assessment relating to the other years is concerned, the petitioner has made a positive averment in

paragraph-17 of the Affidavit in support of the writ petition to the following effect:

> "17. The 1st respondent has erroneously recorded that the petitioner had filed objections dated 05-10-2017 and 23-10-2017 whereas the petitioner has not filed any such objections on 05-10-2017. The 1st respondent is put to strict proof of the same. The petitioner, in fact, filed a reply dated 28-7-2017 against the earlier show cause notice dated 04-7-2017 in which substantial contentions were raised. Curiously, the 1st respondent has not even adverted to the same for unknown reasons."

6. The records do not disclose any reply filed on 05-10-2017 and 23-10-2017. The petitioner actually filed a reply on 28-7-2017. Therefore, the impugned order suffers from non-application of mind and violation of natural justice.

7. Therefore, the writ petition is allowed, the impugned order is set aside and the matter remanded back to the 1st respondent only insofar as the Financial Years 2013-14 to 2016-17 are concerned. The 1st respondent may give an opportunity of personal hearing and thereafter pass an order. The applications, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

11th April, 2018.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.10860 of 2018
(per VRS, J.)

11th April, 2018.
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