THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION NO.18369 OF 2018

O R D E R
(*Per Hon'ble Sri Justice Sanjay Kumar*)

Challenge in this writ petition is to the order dated 23.03.2018 of the Deputy Commissioner (Commercial Taxes), Nalgonda Division, Nalgonda, and the consequential order dated 03.04.2018 of the Assistant Commissioner (Commercial Taxes) LTU, Nalgonda.

Sri P.Karthik Ramana, learned counsel for the petitioner company, would state that the impugned order dated 23.03.2018 passed by the Deputy Commissioner (Commercial Taxes), Nalgonda Division, was in exercise of revisionary power under Section 32 of the Telangana Value Added Tax Act, 2005 in relation to the assessment order dated 30.03.2014 of the Assistant Commissioner (Commercial Taxes) Audit, Nalgonda Division. Learned counsel would further point out that the very same Assistant Commissioner who passed the assessment order dated 30.03.2014 was thereafter promoted as a Deputy Commissioner and sought to exercise revisionary powers in relation to her own assessment. Learned counsel would demonstrate this by pointing out that the signature in the assessment order of the Assistant Commissioner tallies with the signature of the Deputy Commissioner in the revisionary order.

Upon instructions, the learned Government Pleader for Commercial Taxes, State of Telangana, confirms that the Deputy Commissioner and the Assistant Commissioner in question are one and the same person.

In the light of this admitted fact, we are of the opinion that the Deputy Commissioner could not have exercised revisionary power in relation to her own order, practically sitting in appeal over her own assessment.

On this short ground, the writ petition is allowed setting aside the revisionary order dated 23.03.2018 passed by the Deputy Commissioner (Commercial Taxes), Nalgonda Division, Nalgonda. As a result, the order dated 03.04.2018 issued by the Assistant Commissioner (Commercial Taxes) LTU, Nalgonda, being a consequential order, is also set aside.

This order shall however not preclude any other competent authority from exercising revisionary jurisdiction in relation to the subject assessment order in accordance with law, if warranted.

Pending miscellaneous petitions, if any, shall stand closed in this light of this final order. No order as to costs.

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SANJAY KUMAR, J

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T.AMARNATH GOUD, J

11th JUNE, 2018
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