

HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT. JUSTICE KONGARA VIJAYA LAKSHMI

Writ Petition No.28648 of 2018

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

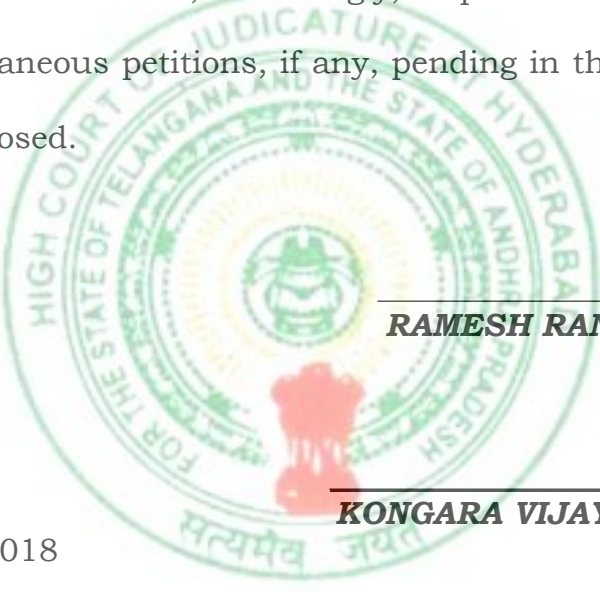
In this Writ Petition, the order passed by the Appellate Deputy Commissioner in AAO No.529, dated 04.06.2018 for the tax period 2010-11 to 2012-13 under the TS VAT Act, 2005 (for short 'the Act'), confirming the order of the Commercial Tax Officer dated 31.08.2017, is questioned on several grounds, including that the order of penalty passed by the Assessing Authority is barred by limitation; and the said order is without jurisdiction, and is contrary to the provisions of the Act.

While several contentions were put forth before us by Sri S. Dwarakanath, learned counsel for the petitioner, it is wholly unnecessary for us to examine these contentions in the present writ proceedings, in as much as none of them have been considered by the 2nd respondent, though urged in the grounds of appeal.

Sri M. Govinda Reddy, learned Special Standing Counsel for Commercial Taxes (TG), on instructions, would submit that, instead of keeping the Writ Petition pending on the file of this Court, the order passed by the Appellate-Deputy Commissioner may be set aside, and the matter remanded to the Appellate-Deputy Commissioner for his consideration afresh. Sri S.Dwarakanath, learned counsel for the petitioner, agrees for such an order to be passed.

We consider it appropriate, therefore, to set aside the order of the 2nd respondent, and to permit him to consider the contentions, urged in the grounds of appeal, afresh and thereafter to pass a reasoned order in accordance with law. Needless to state that, before passing an order afresh, the 2nd respondent shall give the petitioner an opportunity of an oral heard. The respondents shall also not take any coercive measures for recovery of the disputed tax, till the Appellate Deputy Commissioner passes an order afresh, and in accordance with law.

The Writ Petition is, accordingly, disposed of. No order as to costs. Miscellaneous petitions, if any, pending in this Writ Petition shall stand closed.



RAMESH RANGANATHAN, J

KONGARA VIJAYA LAKSHMI, J

Date: 16.08.2018
BSS

HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
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Date: 16.08.2018

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