IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

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

W.P.NO.40078 of 2018

Date: 12-11-2018

Between:

M/s. IOT Infrastructure & Energy Services Limited,
Rep. by its Deputy Manager (Finance), Mr. Sijumar Chowdari,
Behind Hindustan Shipyard, Lova Gardens,
Gandhigram, Visakhapatnam – 530 005.

….. Petitioner

And

1. Deputy Commissioner (CT), Visakhapatnam Division, Visakhapatnam.
2. Commercial Tax Officer, Steel Plant Circle, Visakhapatnam.
3. Deputy Commercial Tax Officer, Dabagardens Circle, Visakhapatnam.
4. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, Secretariat, Velagapudi, Amaravathi, Guntur District.

…. Respondents

! Counsel for the Petitioner : Mr. S. Dwarakanath

^ Counsel for Respondents 1 to 3 : Mr. Shaik Jeelani Basha
Special Standing Counsel

< GIST:

> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.40078 of 2018

ORDER: (Per VRS,J.)

Challenging a revisional assessment order passed under Section 32(2) of the A.P. VAT Act, 2005, the dealer has come up with the above writ petition.

2. Heard Mr. S. Dwarakanath, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. The main grievance of the petitioner is that the impugned revisional order of assessment, travels beyond the scope of the show cause notice dated 11.05.2015 and that even the deductions allowed in the show cause notice are now being added.

4. The above contentions are borne out by record. It is seen from the show cause notice dated 11.05.2015 that the proposal was for Rs.10,63,73,645/-. But the determination under the impugned order is for Rs.12,46,48,344/-.

5. Similarly, the deduction towards turnover declared in CST returns for the period from November 2011 to March 2012, found in the show cause notice to the extent of Rs.20,12,51,345/- is not found in the final order. Therefore, the impugned order suffers from patent illegalities. Hence it is liable to be set aside.

6. Accordingly, the writ petition is disposed of directing the petitioner to treat the impugned order as a revised show cause notice. The petitioner shall file their objections within a period of two weeks from the date of receipt of a copy of this order. Thereafter the revisional

authority shall fix a date for hearing and pass final orders within a further period of six weeks. There shall be no order as to costs.

7. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

12th November, 2018
Js.

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

WRIT PETITION No.40078 of 2018

12th November, 2018

Js.