HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHAVA RAO

Writ Petition No.1890 of 2019

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

Aggrieved by a revisional order of assessment passed 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.Karthik Ramana, learned Counsel for the petitioner and Mr.M.Govardhan Reddy, learned Special Standing Counsel for the respondents.

3. The main grievance of the petitioner is that neither the show cause notice nor the impugned order was served on them. After he received a demand, the petitioner attempted to file an appeal before the Tribunal by making a pre-deposit of 25%. But the appeal was actually not filed despite paying 25%, since the power of the Tribunal to condone the delay, is in doubt. Therefore, he has come up with the above Writ Petition.

4. Admittedly, the petitioner cannot today file an appeal, as the power of the Tribunal to condone the delay is the subject matter of a batch of Writ Petitions before this Court. In case the petitioner had gone before the Tribunal, within time, they would have paid 25% of the demand. This the petitioner has already done.

5. Since the petitioner is pitching, their claim on the ground of violation of principles of natural justice, we are of the view that one opportunity could be granted to the petitioner. Therefore, the Writ Petition is allowed, the impugned order is set aside and the matter remanded back to the 1st respondent. The petitioner shall file their

reply treating the impugned order as a show cause notice. The reply shall be filed on or before 30.04.2019. Thereafter, the 1st respondent shall fix a date for personal hearing and then pass orders in accordance with law. As to what would happen to the 25% of the amount that the petitioner has already deposited, would depend upon the ultimate outcome of the proceedings before the 1st respondent.

Consequently, miscellaneous petitions if ay pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 15, 2019
smr