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

WRIT PETITION Nos. 45026 of 2018, 45030 of 2018, 2022 of 2019, 2024 of 2019, 2025 of 2019, 2027 of 2019, 2028 of 2019, 2034 of 2019 & 2036 of 2019

COMMON ORDER: (per SK,J)

These writ petitions were filed by Tech Mahindra Limited assailing the revisional show cause notices issued by the Deputy Commissioner (CT), Commercial Taxes Department, Government of Telangana, under Section 20(2) of the Telangana General Sales Tax Act, 1957.

While so, taking note of the fact that the assessment orders which were sought to be revised were passed on the strength of the Master Service Agreement that the petitioner company had with Microsoft, which according to the Revisional Authority was missing in the record, this Court directed on 03.01.2019 that the Revisional Authority should look into the said Master Service Agreement, which was furnished in the open Court, before reaching conviction that the matter required exercise of revisional power under the statutory provision.

Today, affidavit dated 30.07.2019 of the Deputy Commissioner (CT), Begumpet Division, is placed on record. Therein, he stated that he had gone through the Master Service Agreement and the clauses therein but the same required further detailed scrutiny and investigation with respect to other documents in the record. He further stated that based on the conclusions arrived at upon such scrutiny, revised show cause notices would be issued and the petitioner company would have an opportunity to file its objections which would be considered in accordance with law. He concluded the affidavit by stating that all the show cause notices, impugned in these writ petitions, stood withdrawn.

Sri K.Vivek Reddy, learned counsel for the petitioner company, would point out that the tone and tenor of the language used in the aforestated affidavit clearly demonstrates that the revisional authority has already made up its mind to issue revised show cause notices.

Sri T.Vinod Kumar, learned special standing counsel for Commercial Taxes Department, Government of Telangana, would however counter this by stating that the Revisional Authority merely indicated that he had to arrive at a conclusion only after scrutiny and investigation of the Master Service Agreement and other documents on record. He would therefore contend that the Revisional Authority cannot be accused of having a closed mind at this stage.

Though the language used by the Deputy Commissioner in the affidavit aforestated leaves something more to be desired, we are of the opinion that given the direction of this Court on 03.01.2019, the Deputy Commissioner would keep an open and unprejudiced mind and consider all the material placed before him before taking a call on whether the cases on hand are fit ones for *suo moto* invocation of the revisionary jurisdiction vesting in him.

In the peculiar circumstances of this case, it shall be open to the Revisional Authority to call upon the petitioner company to furnish any further information or afford it an oral hearing before taking a decision in this regard.

The writ petitions are disposed of with the above directions.

Pending miscellaneous petitions, if any, shall stand closed in the 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

Date:30.07.2019
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