HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.2581 of 2019

ORDER: (per Hon'ble Sri Justice V.Ramasubramanian)

The petitioner has come up with the above Writ Petition challenging an order of assessment passed under the Telangana Tax on Entry of Goods into Local Areas Act, 2001.

Heard Mr.M.V.J.K.Kumar, learned Counsel for the petitioner and Mr.T.Vinod Kumar, learned Special Standing Counsel for the respondents.

The main ground on which the petitioner has challenged the impugned order is that he was not an assessee in the area which falls within the State of Telangana during the period 2011-12 and that despite the same, the impugned order has been passed for the period 2011-12 by an authority under the Government of Telangana.

In view of the limited nature of the dispute raised by the petitioner, we directed the learned Special Standing Counsel to take notice and find out whether during the relevant period 2011-12, the petitioner was registered in an area which now falls within the State of Telangana after bifurcation. After verification, it is reported by Mr.T.Vinod Kumar, learned Special Standing Counsel for the respondents that during the relevant period, the petitioner was an assessee in the rolls of the competent authority at Chittoor and the same falls within the State of Andhra Pradesh after bifurcation. Therefore, the impugned order passed by an Officer of State of Telangana is wholly without jurisdiction.

Accordingly, the Writ Petition is allowed and the impugned order passed by the 1st respondent is set aside. No order as to costs.

As a sequel thereto, Miscellaneous Petitions, if any pending, in the writ petition shall stand closed.

V.RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

28.02.2019
Gsn.