

**HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN  
AND  
HON'BLE Dr. JUSTICE SHAMEEM AKTHER**

**WRIT PETITION No.3195 of 2019**

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

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

Heard Mr.S.Dwarakanath, learned Counsel for the petitioner and Mr.T.Vinod Kumar, learned Standing Counsel for respondents 1 and 2.

The impugned order is assailed primarily on two grounds, namely (a) that the rate of tax on Generators is 5% and not 12.5% and (b) that though there was a purchase of only one Generator, the Assessing Officer has proceeded as though there are two Generators, since the petitioner generated two 'C' forms in relation to the same Generator.

As rightly pointed out by the learned Standing Counsel for the respondents, the petitioner ought to have surrendered the second 'C' form. Since he has not done so, a confusion has arisen and the petitioner has to take part of the blame upon himself.

But, the fact remains that if the purchase was of only one Generator, tax cannot be paid twice over. Moreover, there is a

dispute with regard to the rate of tax. Therefore, we are of the considered view that the order impugned can be set aside and the matter remanded back to the 1<sup>st</sup> respondent.

Accordingly, the Writ Petition is allowed, the impugned order is set aside and the matter remanded back to the 1<sup>st</sup> respondent. The petitioner, if he so chooses, may file additional objections to the show cause notice on or before 10-03-2019. But, by the time he files the additional objections, the petitioner should have surrendered the extra 'C' declaration form and enclose proof. Thereafter, the 1<sup>st</sup> respondent shall consider the matter afresh and pass orders in accordance with law. As a consequence of this order, the garnishee order shall stand set aside.

Consequently, miscellaneous petitions, if any pending, in the Writ Petition shall stand closed. No order as to costs.

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**V.RAMASUBRAMANIAN, J**

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**Dr.SHAMEEM AKTHER, J**

20.02.2019  
Gsn.