

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

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

WRIT PETITION Nos.4016 AND 4030 OF 2019

Date: 05.03.2019

Between:

W.P. No.4016 OF 2019

M/s.Telangana Pipes Pvt. Ltd.,
Rep. by its Director Mr. V. Sureshkumar Shastry,
Manoharabad, Toopran, Medak District, Telangana.

... Petitioner

Vs.

The State of Telangana,
Rep. by its Secretary, Department of Revenue,
Hyderabad and others.

.. Respondents

W.P. No.4030 OF 2019

M/s. Hyderabad Water Containers,
Rep. by its Proprietor Mr. S. Chand Basha,
Manoharabad, Toopran, Medak, Telangana.

... Petitioner

Vs.

The State of Telangana,
Rep. by its Secretary, Department of Revenue,
Hyderabad and others.

.. Respondents

For Petitioners : M/s. S. Appadhara Reddy

For Respondents : G.P. for Revenue, Jukanti Anil
Kumar and G.P. for Commercial
Tax.

Gist :

Head Note :

Cases Referred : Nil

HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HONOURABLE SRI JUSTICE ABHINAND KUMAR SHAVILI
WRIT PETITION Nos.4016 AND 4030 OF 2019

COMMON ORDER: *(Per V. Ramasubramanian, J)*

Challenging the notices issued under Section 29 of the Telangana Value Added Tax Act, 2005, for the dues allegedly payable by a totally different entity, two dealers have come up with the above writ petitions.

2. Heard Mr. S. Appadhara Reddy, learned counsel for the petitioners and Mr. J. Anil Kumar, learned Special Standing Counsel for the respondents.

3. The main grievance of the petitioners is that the dealers allegedly in default are one M/s.Nandyal Trading Private Limited and M/s.Sreekanth Trading Private Limited. But, the notices under Section 29 of the Act have been issued to the petitioners, one of whom is a proprietary concern and the other is a Private Limited company. In the light of the short grievance of the petitioners, we directed the learned Special Standing Counsel on 28.02.2019 to take notice and get instructions.

4. Today, it is confirmed that the dealers in default were Nandyal Trading Private Limited and M/s.Sreekanth Trading Private Limited. But, according to the learned Special Standing Counsel, the petitioners in these writ petitions are managed and controlled by same

groups of persons, who are behind M/s.Nandyal Trading Private Limited and M/s.Sreekanth Trading Private Limited.

5. Assuming that the stand taken by the respondents is correct, even then the companies in default are Private Limited Companies. Therefore, for the default committed by the said Companies, the other entities which had independent legal existence cannot be proceeded against.

6. Therefore, the writ petitions are allowed and the impugned notices are set aside. It may be open to the respondents to proceed against the Companies in default, in a manner prescribed by law.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

March 05, 2019

KTL