

HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON' BLE SRI JUSTICE P.KESHA RAO

WRIT PETITION Nos. 4143 and 4211 of 2019

COMMON ORDER: (per V. Ramasubramanian, J)

1) Challenging two orders of assessment passed under the Central Sales Tax Act, 1956, the dealer has come up with the above writ petitions.

2) Heard Sri A.V.A.Sva Kartikeya, learned counsel for the petitioner. Mr.T.Vinod Kumar, learned Special Standing Counsel takes notice for the respondents.

3) The main grievance of the petitioner is that the entire turnover represents exports and that due to lack of opportunity he could not produce the purchase orders issued by the foreign buyers. In the light of such a limited scope of the dispute raised, we passed an interim order on 12.03.2019, to the following effect.

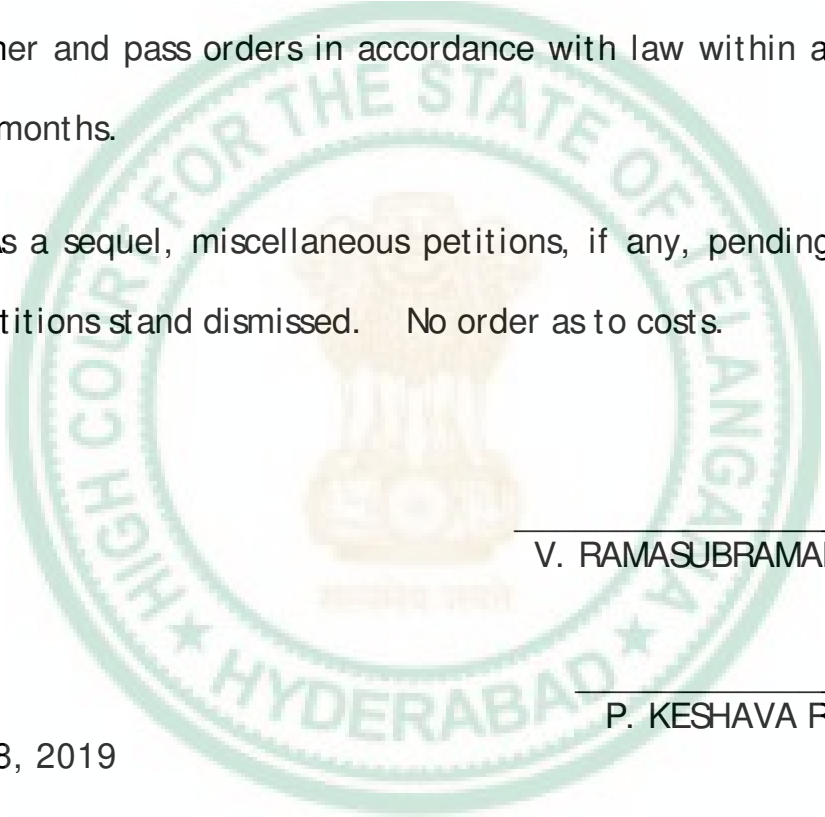
“Since the claim of the petitioner is that his entire turn over represents exports and since he claims that due to lack of opportunity, he could not produce the Purchase Orders issued by their foreign buyers, we deem it appropriate to give the petitioner a chance to produce the relevant Purchase Orders, Bill of Lading, Packing List, Inward Remittance, etc. before the Assessing Officer.

Petitioner shall produce all these documents before the Assessing Officer on or before 30.03.2019. The Assessing Officer shall verify the genuineness of the same and come up with his response on 18.04.2019.”

4) Today, it is submitted by the learned counsel for the petitioner that they have produced all the documents before the Assessing Officer on 30.03.2019. The learned Special Standing Counsel confirms that the petitioner has produced the documents.

5) In the light of the above, both the writ petitions are ordered, setting aside the impugned orders and remanding the matters back to the Assessing Officer. The Assessing Officer shall fix a date for personal hearing and examine the records produced by the petitioner and pass orders in accordance with law within a period of two months.

As a sequel, miscellaneous petitions, if any, pending in the Writ Petitions stand dismissed. No order as to costs.



V. RAMASUBRAMANIAN, J

P. KESHA RAO, J

April 18, 2019
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WRIT PETITION Nos. 4143 and 4211 of 2019

Date: 18.04.2019

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