HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.4505 of 2019

ORDER: *(per V. Ramasubramanian, J)*

Aggrieved by an Order of Revision of Assessment under Section 32(2) of the Telangana Value Added Tax Act, 2005, a dealer has come up with the above Writ Petition.

2. Heard Mr.G.Narnedra Chetty, learned Counsel for the petitioner and Mr.T.Vinod Kumar, learned Special Standing Counsel for the respondents.

3. The main objection of the Writ Petitioner to the Order impugned in the Writ Petition is that though their accounts for the period from 01.11.2013 to 31.10.2014 became the subject matter of revision, the revisional authority proceeded to finalize the assessment for the financial year 2013-2014.

4. It is seen from the impugned order itself that the petitioner filed a reply on 29.01.2019 contending that VAT audit was conducted for the tax period from 01.11.2013 to 31.10.2014 whereas the revision is taken up for the financial year 2013-2014. But after recording the said objection of the petitioner, the revisional authority simply brushed aside the same on the ground that there is no documentary evidence produced by the petitioner except the Profit & Loss account for the year 2013-2014 and 2014-2015.

5. The above statement is hardly an answer to the contention raised. When the contention had boiled down only to the period for which the audit was undertaken and which became the subject matter of revision, the revisional authority should clearly meet the point. If the turnover for the period from April, 2013 had been taken into account, then the Dealer is entitled to point out the show cause notice and make an objection. This objection should have been met clearly by the revisional authority, but he has failed to do so. Therefore, the impugned order is liable to be set aside and the matter is remanded back.

6. Accordingly, the Writ Petition is allowed, and the impugned Order is set aside. The matter is remanded back to the 1st respondent for fresh consideration. If the dealer wants to file any additional reply, he may file the same before 31.03.2019. Thereafter, the revisional authority may fix a date for personal hearing and then pass Orders in accordance with law.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

March 11, 2019
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