HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No. 5798 of 2019

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

1) Challenging an order of assessment passed pursuant to an audit, the dealer under Telangana Value Added Tax Act, 2005, has come up with the above writ petition.

2) Heard Ms. Shaik Vaheeda Sushma, learned counsel for the petitioner and Mr. M. Govind Reddy, learned Special Standing Counsel for the respondents.

3) The short ground on which the impugned order is challenged is that the authorization in terms of Rule-59 of the Telangana Value Added Tax Rules, 2005, for audit assessment was given in favour of the Assistant Commissioner-IV, but the impugned order was passed by the Assistant Commissioner-III (In-charge).

4) There is no dispute about the fact that the authorization was given only for Assistant Commissioner-IV. The order has been passed by the first respondent. Therefore, the impugned order is without jurisdiction. Hence, it is liable to be set aside.

5) Accordingly, the Writ Petition is allowed and the impugned order is set aside. If the authorization still subsists and still valid, it will be open to the person authorized to proceed in accordance with law subject to all the objections available to the dealer.

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

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

March 27, 2019
gkv

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No. 5798 of 2019

Date: 27.03.2019

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