HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No.6232 of 2019

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

Aggrieved by the demand as well the garnishee order passed under the A.P. Revenue Recovery Act, the dealer under the Telangana Value Added Tax Act, 2005, has come up with the above Writ Petition.

Heard Mr.T.Ramesh Babu, learned Counsel for the petitioner and Mr.M.Govind Reddy, learned Special Standing Counsel for the respondents.

There is no dispute about the fact that the order of assessment has attained finality. The limited grievance of the petitioner is that there is an amount of Rs.62,82,490/- liable to be refunded by the department to the petitioner and that part of the same has already been adjusted towards the demand now made. Without adjusting the remaining part towards the balance of the amount now demanded, the respondents have proceeded under the Revenue Recovery Act. This is in short the grievance of the petitioner.

It is stated by the learned Special Standing Counsel for the Department that the figures stated by the petitioner are to be verified. But, he agrees that the petitioner has already made a request on 25.04.2016 for adjustment of the refunds due to him, towards the dues payable by him.

The letter dated 25.04.2016 sent by the petitioner to the Commercial Tax Officer is on record.

Therefore, the Writ Petition is disposed of directing the Commercial Tax Officer to consider the letter of the petitioner dated 25.04.2016 and take appropriate action in accordance with law and pass orders within a period of two weeks from the date of receipt of a copy of this order.

The garnishee notice shall, in the meantime, stand suspended. If ultimately the entire liability gets wiped out of the refund due to the petitioner, the garnishee notice will stand set aside. If the liability does not get wiped out in entirety, but a small amount is left as balance, the garnishee notice will come back to life only to the limited extent of that, so that the petitioner need not come to the Court again or go to the respondents again.

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

V.RAMASUBRAMANIAN, J

P.KESHAVA RAO, J

08.04.2019
Note: Furnish CC by tomorrow.
Gsn.