HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.7456 of 2019

ORDER: (per the Honourable Sri Justice V. Ramasubramanian)

Challenging an order of assessment passed under the Telangana VAT Act, 2005, the assessee has come up with the above writ petition.

Heard Smt. K. Uma, learned counsel for the petitioner. Mr. T.Vinod Kumar, learned Standing counsel, takes notice for the respondents.

The impugned order of assessment is challenged on several grounds, including non-application of mind to certain glaring facts. But, those grounds can very well be raised in a regular appeal.

If at all, the writ petition can be entertained, without driving the petitioner to the necessity of filing a regular appeal, it can be only on the ground of limitation with respect to a portion of the period, namely, 2012-13. According to the petitioner, the show cause notice did not accuse the petitioner of willful suppression and hence the extended period of limitation will not apply. But, according to the learned Standing counsel, the necessary ingredients for coming to the conclusion that the case is one of willful suppression are found in the show cause notice. Therefore, the question whether the extended period of limitation can be raised or not itself has become a mixed question of law and fact.

Therefore, the writ petition is dismissed leaving it open to the petitioner to raise all the issues before the Appellate Deputy Commissioner and he shall consider all the issues and pass appropriate orders in accordance with law. No costs.

Miscellaneous petitions, if any, shall also stand dismissed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

Date: 10.04.2019.
ES/CCM

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(Order of the Bench delivered by the
Honourable Sri Justice V. Ramasubramanian)

Date: 10.04.2019

ES/CCM