THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION Nos.7740 and 7743 of 2019

COMMON ORDER: ***(per VRS,J)***

Challenging the two orders of Assessment passed under the Telangana Tax on Entry of Goods into Local Areas Act, 2001, the petitioner has come up with the above two writ petitions.

2. Heard Mr.Ravi Kondaveeti, learned counsel for the petitioner, and Mr.T.Vinod Kumar, learned Special Standing counsel for the respondents.

3. On 17.04.2019, when the writ petitions came up for orders as to admission, we passed the following interim order:

> "After hearing the learned Counsel for the petitioner and the learned Special Standing Counsel, we find that the petitioner had admittedly produced some purchase invoices and some sales invoices. The question whether these invoices co-relate with each other, is not examined by the Officer. But the Assessment Order proceeds on the basis as though no evidence was produced. It is actually a case of production of some evidence, without co-relating the purchase and sales invoices with each other. Since this has not been examined, the petitioner shall appear before the Assessing Officer on 22.04.2019/23.04.2019 and explain how the purchase invoices co-relate with the sales invoices. If the petitioner wants to produce any other material also, it is open for him to produce them. The Assessing Officer shall file a report after examining them."

4. Today, it is represented by the learned Special Standing counsel that the petitioner appeared before the Assessing Officer and explained as to how the purchase invoices co-related with the sales invoices. In the light of the report submitted by the Assessing Officer to the Government Pleader, we are of the opinion

that the impugned orders may be set aside and the matter be re-examined.

5. In view of the above, the Writ Petitions are allowed and the impugned orders are set aside. The petitioner shall appear before the Assessing Officer on a date fixed for personal hearing. The petitioner shall also explain the co-relation. Thereafter, the Assessing Officer shall pass orders afresh in accordance with law.

6. Consequently, miscellaneous petitions pending, if any, in these writ petitions shall stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

P.KESHAVA RAO, J

29th April, 2019
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