HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.9181 OF 2019

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

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

2. Heard Mr. Karthik Ramana, learned counsel for the petitioner, and Mr. J. Anil Kumar, learned special standing counsel for the respondents.

3. Before proceeding further, it should be pointed out that immediately upon receipt of the copy of the impugned order of assessment, the petitioner filed an application under Rule 60 of the Telangana Value Added Tax Rules, 2005 (for short 'VAT Rules'), seeking rectification of two mistakes. The application was rejected by an order dated 16.04.2019 on the short ground that what is sought by the petitioner does not fall within the parameters of Rule 60 of the VAT Rules. Therefore, challenging the order of assessment itself, the petitioner has come up with the above writ petition.

4. The main grievance of the petitioner is two fold viz., (a) that the eligible input tax credit is shown differently in the show cause notice and in the final computation, and (b) that certain sales returns of which there is no liability to pay tax has been included to the total turn over.

5. The discrepancy pointed out by the petitioner, at least in part, appears to be glaring requiring a revisit by the Assessing Officer. Therefore, the Writ Petition is allowed, the impugned order is set aside and the matter is remanded back to the Assessing Officer. The Assessing Officer shall consider the objections of the petitioner, give a personal hearing to the petitioner and then pass orders afresh. No order as to costs.

As a sequel thereto, Miscellaneous Petitions, if any pending, in the writ petition stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 30, 2019.
PV