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

WRIT PETITION No.9242 of 2019

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

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

Heard Mr. V. Bhaskar Reddy, learned counsel for the petitioner and Mr. Govind Reddy, learned special Standing counsel for the respondents.

The main grievance of the petitioner as against the impugned order is that though they agreed to produce soft copies of the tax invoices, they could produce only a portion. The officer construed the same as non-availability of tax invoices.

According to the learned counsel for the petitioner, even manual copies of tax invoices comprising of several volumes are available with them, but they offered to furnish a soft copy, so that the Assessing Officer is not burdened with the task of examining a huge volume of papers.

In view of the fact that the petitioner claims to be in possession of both soft and hard copies of tax invoices, they deserve one more opportunity.

Therefore, the writ petition is allowed and the impugned order is set aside. The Assessing Officer shall fix a date for personal hearing. On the said date, the petitioner shall produce soft and hard copies of the tax invoices and thereafter the Assessing Officer may pass orders in accordance with law. No order as to costs.

Miscellaneous petitions, if any, shall stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

Date: 29.04.2019.
ES/CCM