HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.11099 OF 2019

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

The petitioner has come up with the above writ petition challenging a Revisional Order of assessment passed under Section 9(2) of the Central Sales Tax (CST) Act, 1956 read with Section 32 (2) of the Telangana Value Added Tax (VAT) Act, 2005.

2. Heard Mr. S. Dwarakanath, learned counsel for the petitioner and Mr. M. Govind Reddy, learned Special Standing Counsel for the respondents.

3. The main grievance of the petitioner is that the show-cause notice was served on 28.01.2019 giving only seven (07) days time to the respondent. The petitioner filed a reply on 16.02.2019 and also prayed for an opportunity of personal hearing. An opportunity was accorded on 10.04.2019.

4. The dispute turned around the production of 'H' Forms in proof of export. According to the petitioner, they requested 30 days time to submit the export invoices and purchase orders. But, by the order impugned in the writ petitioner, the revised order of assessment was passed. Therefore, the petitioner is pitching their claim on the ground of violation of principles of natural justice.

5. It is seen from the impugned order that the request of the petitioner for 30 days time to produce export invoices and purchase orders was rejected. If the 'H' Forms produced by the petitioner were not acceptable, then the petitioner ought to have been granted time to produce export invoices and purchase orders. Since this opportunity was not given, the matter requires reconsideration by the Assessing Officer.

6. Therefore, the Writ Petition is allowed, the impugned order is set aside and the matter remanded back to the respondent. The petitioner shall appear before the Revisional Authority on or before 30.06.2019 and produce export invoices, purchase orders, bills of trading and all other relevant documents. Thereafter, the Revisional Authority shall pass orders afresh after considering their objections and after giving an opportunity of personal hearing. However, in the circumstances of the case, there shall be no order as to costs.

As a sequel thereto, miscellaneous petitions, if any, pending in the writ petition, shall stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

June 18, 2019
Mgr