

THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE K.LAKSHMAN

WRIT PETITION NO.12443 OF 2019

ORDER: (per SK,J)

Challenge in this writ petition is to the revision proceedings dated 16.11.2018 on the file of the Joint Commissioner (ST), Hyderabad (Rural) Division, Hyderabad. The revision proceedings pertain to the tax period 2011-12 under the Central Sales Tax Act, 1956.

Perusal of the order reflects that the petitioner firm was issued pre-revision show cause notice dated 04.09.2017 calling upon it to file its written objections, if any, to the tax proposed. Upon receiving the said show cause notice, the petitioner firm sought two months time for submission of the statutory forms, *vide* its letter dated 06.12.2017. However, as it failed to do so, the Joint Commissioner confirmed the tax proposed in the show cause notice for the tax period 2011-12.

Mr.Shaik Jeelani Basha, learned counsel representing Ms.Shaik Vaheeda Sushma, learned counsel for the petitioner firm, would inform this Court that the statutory forms are now available and if the petitioner firm is given one opportunity, it would make good its case before the revisionary authority.

We are of the opinion that the petitioner firm may be given one last opportunity as it now claims that it has the required statutory forms to substantiate its claim. We are fortified in taking this view inasmuch as the revisionary authority stated in the impugned proceedings that it was only due to the fact that it had no other alternative that it was confirming the tax proposed in the show cause notice.

The writ petition is accordingly allowed setting aside the impugned proceedings dated 16.11.2018 on the file of the Joint Commissioner (ST), Hyderabad (Rural) Division, Hyderabad. The revision shall stand restored to the file of the said authority for consideration afresh on merits. The revisionary authority shall call upon the petitioner firm to submit the statutory forms within a time frame and thereafter proceed to adjudicate the matter in accordance with law.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

SANJAY KUMAR,J

K.LAKSHMAN,J

Date:09.09.2019

PGS

