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

WRIT PETITION Nos.12751 OF 2019 & 12738 OF 2019

COMMON ORDER: (per SK,J)

The petitioners in these two cases share a common grievance. They are aggrieved by the proposed action of their respective jurisdictional Commercial Tax Officers at Karimnagar in completing the assessment for the financial years 2015-16, 2016-17 and 2017-18 without allowing them sufficient time to produce documentary evidence in the form of 'C' Forms & 'H' Forms for availing statutory concessions and exemptions.

2. It is represented before us by Sri Zubin J.F.Poovathinkal, learned counsel for the petitioners, that some of the requisite forms have already been obtained but some more time would be required for the petitioners to procure all the necessary forms so as to maintain their claims before their jurisdictional Commercial Tax Officers.

3. Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, State of Telangana, would inform this Court that the limitation for completing the assessment even in relation to the tax period 2015-16 would expire only in March, 2020.

4. In that view of the matter, we are of the opinion that sufficient time may be afforded to the petitioners in these two cases to produce the relevant material to substantiate their claims for concessions and exemptions before the jurisdictional Commercial Tax Officers.

5. The writ petitions are accordingly disposed of granting the petitioners time upto one (01) month before the date of expiry of the limitation for each relevant tax period for production of the requisite forms. Their jurisdictional Commercial Tax Officers, the third respondent in each of these cases, shall thereafter complete the assessment on the strength of the material produced before them.

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:11.09.2019

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