HONOURABLE SRI JUSTICE SANJAY KUMAR

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

W.P. No.14604 OF 2019

ORDER: (Per SK,J)

The petitioner company assails the three notices dated 15.03.2019 and two notices dated 07.06.2019 issued by the Deputy Commissioner (State Tax), STU-2, Begumpet Division, Hyderabad, the 2nd respondent. The petitioner company also assails the assessment orders which were issued thereafter.

2. Sri T. Vinod Kumar, learned counsel for the 2nd respondent, would however point out that the notices and the assessment orders now stand nullified by virtue of the fact that the petitioner company filed its returns for each of the tax periods covered by the impugned notices and assessment orders. He would further point out that the notices and assessment orders themselves made it clear that in the event the petitioner company furnishes its returns, the orders would be deemed to have been withdrawn. Learned counsel therefore states that the question of any effect being given to the impugned notices and assessment orders at this stage would not arise as the 2nd respondent would deal with the returns filed by the petitioner company on their own merits and in accordance with law.

3. We are of the opinion that in this situation no adjudication is called for on merits. It is for the petitioner company to await the assessment by the 2nd respondent upon the returns filed by it and thereafter take action, if warranted, in accordance with law. The writ petition is accordingly dismissed on this short ground leaving all issues open.

Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

SANJAY KUMAR, J

P. KESHAVA RAO, J

August 14, 2019.
PV