THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE KUNURU LAKSHMAN

WRIT PETITION NOs.13672 and 16147 OF 2019

COMMON ORDER: (per SK,J)

M/s.Symmbol Digitals, Hyderabad, the petitioner firm in these two cases, suffered assessment orders in relation to tax and penalty payable under the Telangana Value Added Tax Act, 2005, for the tax periods 2014-15 to 2017-18.

2. The assessment order dated 29.04.2019 based on the notice of assessment of value added tax dated 10.04.2019 is subjected to challenge in W.P.No.13672 of 2019 while the penalty order dated 22.05.2019 is subjected to challenge in W.P.No.16147 of 2019. Both these orders were passed by the Commercial Tax Officer-III, Enforcement Wing, Office of the Commissioner of Commercial Taxes, Hyderabad, the first respondent in these cases.

3. Having heard Ms.J.Sunitha, learned counsel for the petitioner firm, this Court found that there were arithmetical errors in the orders in question and granted interim stay of all further proceedings pursuant to the impugned orders subject to the petitioner firm depositing 25% of the tax and the penalty amounts within a time frame.

4. Mr.M.Govind Reddy, learned special standing counsel for Commercial Taxes, State of Telangana, appearing for the respondents, would concede that there are arithmetical errors in the orders under challenge in these two writ petitions.

5. If that be so, we are of the opinion that the first respondent should undertake the exercise afresh. It is not open to the first respondent to

pass orders in such a careless manner when the same have adverse civil consequences for the assessee, *viz*., the petitioner firm.

6. The impugned order of assessment dated 29.04.2019 and the consequential penalty order dated 22.05.2019 are accordingly set aside. The first respondent shall pass an appropriate order afresh pursuant to the notice of the assessment of value added tax dated 10.04.2019 after giving due opportunity of hearing to the petitioner firm. The amounts deposited by the petitioner firm pursuant to the interim orders passed in these writ petitions shall abide by the fresh assessment that would be undertaken by the first respondent.

7. The writ petitions are allowed to the extent indicated above. Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

____

SANJAY KUMAR,J

____

KUNURU LAKSHMAN,J

Date:29.08.2019

GJ