THE HON'BLE SRI JUSTICE SANJAY KUMAR

AND

THE HON'BLE SRI JUSTICE K. LAKSHMAN

WRIT PETITION Nos.17599 AND 17714 OF 2019

COMMON ORDER: (Per Hon'ble Sri Justice Sanjay Kumar)

M/s. Dinesh Gold, Hyderabad, a Partnership Firm, is the petitioner in these cases. In W.P. No.17599 of 2019, it assails the order dated 29.05.2018 passed by the Commercial Tax Officer (Audit), Charminar Division, Hyderabad, levying penalty equivalent to the disputed tax by invoking power under Section 53(3) of the Telangana Value Added Tax Act, 2005. By way of W.P. No.17714 of 2019, it assails the action of the Commercial Tax Officer (Audit), Charminar Division, Hyderabad, in denying it the input tax credit due to it on the ground that it could not produce the tax invoices relating thereto. In consequence, it also assails the assessment order dated 29.03.2018 passed by the said Commercial Tax Officer.

2. Sri Bhaskar Reddy Vemireddy, learned counsel for the petitioner, would inform this Court that the petitioner firm could not produce the relevant tax invoices to enable it to avail the input tax credit owing to seizure of all its documents by the Central Crime Station Police during search operations relating to Crime No.224 of 2016 on the file of the Central Crime Station, Detective Department, Hyderabad. He would state that if given sufficient time, the petitioner

firm would produce all the necessary documents before the Commercial Tax Officer to make out its case.

3. Having received instructions, Sri M. Govind Reddy, learned Special Standing Counsel for Commercial Taxes, State of Telangana, would inform this Court that the Commercial Tax Officer (Audit), Charminar Division, is also agreeable to this course of action.

4. The Writ Petitions are accordingly disposed of setting aside the assessment order dated 29.03.2018 as well as the penalty order dated 29.05.2018 passed by the Commercial Tax Officer (Audit), Charminar Division, Hyderabad. The petitioner firm shall be permitted two (2) months' time from the date of receipt of a copy of this order to produce the relevant tax invoices to substantiate its claim that it is entitled to avail input tax credit. In the event such documents are produced, the Commercial Tax Officer (Audit), Charminar Division, Hyderabad, shall take the same into consideration and pass a fresh assessment order. Pending miscellaneous petitions, if any, shall also stand closed in the light of this order. There shall be no order as to costs.

SANJAY KUMAR, J

K. LAKSHMAN, J

September 03, 2019

KTL/Mgr