

HONOURABLE SRI JUSTICE M. S. RAMACHANDRA RAO

AND

HONOURABLE SRI JUSTICE K. LAKSHMAN

WRIT PETITION No.23572 OF 2019

ORDER: *(Per Hon'ble Sri Justice M.S. Ramachandra Rao)*

Heard Sri Shaik Jeelani Basha, learned counsel for the petitioner and Sri M. Govind Reddy, learned Special Standing Counsel for Commercial Taxes for the respondents.

2. The petitioner has assailed order dated 02.08.2018 passed by the 1st respondent under the provisions of the Telangana VAT Act, 2005, in exercise of power of revision conferred on the 1st respondent.

3. It is the contention of the petitioner that the petitioner did not receive any revision show cause notice as was mentioned in the impugned order dated 02.08.2018 passed by the 1st respondent. This contention is not disputed by the learned Standing Counsel appearing for the respondents.

4. In this view of the matter, the impugned order is set aside and the 1st respondent is directed to serve a revision show cause notice on the petitioner; the petitioner shall submit explanation to the show cause notice within four (4) weeks after receipt of the said revision show cause notice and then the 1st respondent shall pass a reasoned

order in accordance with law and communicate the same to the petitioner.

5. Accordingly, the Writ Petition is allowed. No order as to costs. The miscellaneous petitions, if any pending, shall stand closed.

M.S. RAMACHANDRA RAO, J

K. LAKSHMAN, J

November 12, 2019
KTL / Mgr

