THE HONOURABLE SRI JUSTICE M.S. RAMACHANDRA RAO

and

THE HONOURABLE SRI JUSTICE K. LAKSHMAN

Writ Petition No.24226 of 2019

ORDER : (per Hon'ble M.S. Ramachandra Rao)

Heard the counsel for petitioner, and Sri Govinda Reddy, learned Government Pleader for Commercial Tax, for respondents.

2. In this Writ Petition the petitioner assails Assessment Order under the Telangana Vat Act, 2005 passed by the 3rd respondent on 31.08.2019 (**for short, 'the impugned order'**).

3. It is the principal contention of the counsel for petitioner that on 29.08.2019 petitioner had submitted trading account details of petitioner through its Chartered Accountant which was also acknowledged by the Office of 2nd respondent, but in the impugned order, the 3rd respondent has recorded that the same was not submitted by petitioner to him, which is factually incorrect.

4. The learned Government Pleader for Commercial Taxes, State of Telangana, appearing for respondents, does not dispute the submission by the counsel for petitioner that on 29.08.2019 all the trading account details of petitioner to the 3rd respondent.

5. One other issue which was considered by 3rd respondent is regarding alleged non-submission of documentary evidence by petitioner in support of its claim for input tax credit for the periods

April, 2014, June, 2014, August, 2014, January, 2015 and March, 2015.

6. According to counsel for petitioner, this documentary evidence was also submitted by petitioner. But the 3rd respondent had taken an objection that original invoices were not produced before him.

7. The counsel for petitioner states that he is in a position to produce the original invoices on the basis of which the input tax credit was claimed for the said months.

8. In this view of the matter, the impugned order is set aside. The matter is remitted back to 3rd respondent to consider not only the trading account particulars of petitioner already submitted by petitioner but also the original invoices which the petitioner shall produce before the 3rd respondent within a period of four (04) weeks from the date of receipt of copy of this order; and then pass a reasoned order in accordance with law and communicate it to petitioner.

9. Accordingly, the Writ Petition is allowed as above. No order as to costs.

10. As a sequel, miscellaneous petitions pending if any in this Writ Petition, shall stand closed.

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JUSTICE M.S.RAMACHANDRA RAO

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JUSTICE K. LAKSHMAN

Date: 05.11.2019
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