HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION Nos.40164 and 40107 of 2018

COMMON ORDER: (per Hon'ble Sri Justice V.Ramasubramanian)

1. The petitioner, who is a dealer under the Telangana Value Added Tax Act, 2005, has come up with the above Writ Petitions challenging the assessment orders passed in respect of two tax periods, namely, April 2016 to March 2017 and April 2017 to June 2017.

2. Heard Mr.G.Narendra Chetty, learned Counsel for the petitioner, and Mr.J.Anil Kumar, learned Special Standing Counsel appearing for the respondents.

3. The impugned orders proceed on the basis that the dealer did not respond to the show cause notice issued before the impugned orders were passed. But, according to the petitioner, he had filed Form 250 under the Composition Scheme.

4. In view of such a stand taken by the petitioner, we are of the considered view that an opportunity can be granted to the petitioner, since the filing of Form 250 will naturally result in reduction of percentage of the tax.

5. Therefore, the Writ Petitions are allowed and the impugned orders are set aside. The petitioner shall file their

objections on or before 08.02.2019 to the show cause notice, as well as to the point mentioned in the impugned orders. Thereafter, the Assessing Officer shall fix a date for personal hearing and on the date so fixed, the petitioner shall file necessary documents. Thereafter, the Assessing Officer shall pass orders separately.

Consequently, miscellaneous petitions, if any, pending in the writ petitions shall stand closed. No order as to costs.

V.RAMASUBRAMANIAN, J

P.KESHAVA RAO, J

24.01.2019
Gsn.