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

WRIT PETITION Nos.48147, 48177, 48181, 48204 of 2018 and 389 of 2019

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

1. The petitioner, who is engaged in the business of development of immovable property into residential Villas, has come up with the above Writ Petitions challenging the orders of assessment passed under the Telangana Tax on Entry of Goods into Local Areas Act, 2001, for different assessment years.

2. Heard Ms.Shaik Vaheeda Sushma, learned Counsel for the petitioner, and Mr.J.Anil Kumar, learned Special Standing Counsel appearing for respondents.

3. One of the main grounds of objections of the petitioner to the impugned levy is that tax has to be exempted on the portion of the property that falls to the developer share and that tax can be levied only on the portion of the property that falls to the landlord share. But, the entry tax has been levied under the impugned orders in respect of both the portions namely the landlord portion as well as developer portion.

4. Since there is no indication in the impugned order about the apportionment mentioning the landlord share and the developer share and also since such apportionment is a pre

requisite for levy, we are of the view that the matter can be remanded back to the Assessing Officer for fresh consideration.

5. In view of the above, the Writ Petitions are allowed and the impugned orders are set aside. The petitioner shall file its objections to the proposal on or before 04.02.2019, along with necessary documents including development agreement to show clearly the share that would fall to the landlord and to the developer. Thereafter, the Assessing Officer shall fix a date for personal hearing and pass fresh orders of assessment before the end of February, 2019.

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.