THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN

AND

THE HONOURABLE MRS JUSTICE SUREPALLI NANDA

WRIT PETITION No.13635 of 2021

ORDER: *(Per the Hon'ble the Chief Justice Ujjal Bhuyan)*

Heard Mr. Naga Deepak, learned counsel for the petitioner and Mr. L.Venkateswar Rao, learned Standing Counsel, Commercial Tax for the respondents.

2. Challenge made in this writ petition is to the assessment order dated 20.05.2020 passed by the 2nd respondent and the consequential order dated 22.03.2021 passed by the 1st respondent. However, the main relief sought for is to declare Telangana Value Added Tax (Second Amendment) Act, 2017 as unconstitutional.

3. Issue raised in this writ petition is squarely covered by the decision rendered by this Court in W.P.No.7893 of 2020 and batch (**M/s. Sri Sri Engineering Works v. Deputy Commissioner (CT)**) decided on 05.07.2022.

4. Therefore, the present Writ Petition stands allowed in terms of the aforesaid decision.

5. In consequence, if the petitioner seeks any refund of tax collected on the strength of the impugned assessment order which now stands quashed, it would be open to the petitioner to file appropriate application before the assessing authority for refund. If such application is filed, assessing authority shall do the needful in accordance with law.

6. Miscellaneous applications pending, if any, in this Writ Petition shall stand closed. However, there shall be no order as to costs.

UJJAL BHUYAN, CJ

SUREPALLI NANDA, J

Date: 14.07.2022
KL