HIGH COURT FOR THE STATE OF TELANGANA : HYDERABAD

MAIN CASE NO: W.P.No.17201 of 2022

PROCEEDING SHEET

SL. NO	DATE	ORDER	OFFICE NOTE
01.	06.07.2023	**HCJ & NTRJ** **W.P.No.17201 of 2022** Heard Mr. S.Sahil Reddy, learned counsel representing Ms. P.Sumitra, learned counsel for the petitioner. Challenge made in this writ petition is to the order of assessment of Value Added Tax (VAT) of the petitioner 03.05.2023 for the assessment period April, 2017 to June, 2017 under Telangana Value Added Tax Act, 2005. On the face of it, the impugned order is beyond limitation. Respondent No.2 who has passed the impugned order has sought to justify the same by relying on extension of limitation granted by the Supreme Court. *Prima facie*, such extension of limitation may not be justified to pass an order of assessment beyond limitation. That apart, as per order of the Supreme Court, the period from	Transferred to i/o folder, before corrections, if any.

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		15.03.2020 to 28.02.2022 was only directed to be excluded for computing the period of limitation. Whereas in the instant case, the impugned order came to be passed after more than 15 months thereafter. Issue notice. Mr. Salvaji Raja Sheker Rao, learned Special Standing Counsel, Commercial Tax Department waives notice for both the respondents. Respondents to file counter affidavit by the next date. In the meanwhile, there shall be stay of the impugned order dated 03.05.2023. List on 01.09.2023. **HCJ** **NTRJ** KL	