

THE HON'BLE SRI JUSTICE T. VINOD KUMAR

AND

THE HON'BLE SRI JUSTICE PULLA KARTHIK

WRIT PETITION Nos.17379 of 2019 & 19821 of 2019

COMMON ORDER: (per Hon'ble Sri Justice T.Vinod Kumar)

Heard learned counsel for the petitioners and Sri L.Venkateshwar Rao, learned Special Standing Counsel for Commercial Taxes appearing for the respondents, in both the Writ Petitions, and perused the record.

2. Learned counsel for the petitioner appearing in both the Writ Petitions fairly submits that the *lis* involved in these Writ Petitions is covered by the judgment of a Division Bench of this Court dt.04.11.2022 in WP.No.8243 of 2021 presided over by the Hon'ble the Chief Justice, wherein a similar issue fell for consideration and the Division Bench took a view that mere submission of representation cannot confer any right on a dealer to seek waiver of filing C-Forms and the principle of legitimate expectation cannot be invoked in a taxing statute.

3. Having regard to the above said decision of the Co-ordinate Bench of this Court, the present Writ Petitions have to fail.

4. Accordingly, both these Writ Petitions are dismissed. No order as to costs.

5. Consequently, miscellaneous petitions pending, if any, shall stand closed in the light of this final order.

JUSTICE T.VINOD KUMAR

PULLA KARTHIK, J

Date: 24.11.2022

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