<u>THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN</u>

AND

<u>THE HONOURABLE MRS JUSTICE SUREPALLI NANDA</u>

<u>WRIT PETITION No.30667 of 2022</u>

<u>ORDER</u>: *(Per the Hon'ble the Chief Justice Ujjal Bhuyan)*

Heard Mr. G.Narendra Chetty, learned counsel for the petitioner and Mr. K.Raji Reddy, learned Senior Standing Counsel, Commercial Tax for the respondents.

2. Challenge made in the writ petition is to the order dated 30.06.2022 passed by the 1st respondent under the provisions of the Telangana Value Added Tax Act, 2005 (briefly referred to hereinafter as the 'VAT Act') for the tax period from 01.04.2017 to 30.06.2017.

3. Admittedly, the assessment order has been passed after four years of the assessment period. Thus, the impugned order has been passed beyond four years but within six years of limitation in terms of the Telangana Value Added Tax (Second Amendment) Act, 2017 (Act 26 of 2017).

4. It is submitted that issue raised in this writ petition has been answered 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.

5. Accordingly, the present Writ Petition is allowed in terms of the aforesaid judgment. However, there shall be no order as to costs.

6. Miscellaneous applications pending, if any, shall stand closed.

UJJAL BHUYAN, CJ

SUREPALLI NANDA, J

Date: 27.07.2022
KL