

ITEM NO.11 Virtual Court 4 SECTION XII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 11555/2020

(Arising out of impugned final judgment and order dated 04-03-2020 in WP No. 2161/2020 passed by the High Court for the State of Telangana at Hyderabad)

THE ASSISTANT COMMISSIONER OF STATE TAX & ORS. Petitioner(s)

VERSUS

M/S COMMERCIAL STEEL COMPANY Respondent(s)

(WITH I.R. and IA No.51165/2020-EXEMPTION FROM PAYING COURT FEE)

Date : 15-06-2020 This petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE HEMANT GUPTA
HON'BLE MR. JUSTICE AJAY RASTOGI

For Petitioner(s) Mr. P. Venkat Reddy, Adv.
 Mr. Prashant Tyagi, Adv.
 Mr. P. Srinivas Reddy, Adv.
 For M/S. Venkat Palwai Law Associates, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

1 Mr Venkat Reddy, learned counsel appearing on behalf of the petitioners, submits that the High Court was not justified in entertaining a Writ Petition under Article 226 of the Constitution for the purpose of deciding upon the validity of the action initiated by the revenue authorities when an alternate remedy would have been available to the assessee.

- 2 Moreover, it has been submitted that the entire judgment of the High Court has proceeded on the basis of presumptions and there was no reason to direct a disciplinary enquiry to be considered against the Assistant Commissioner.
- 3 Issue notice, returnable in twelve weeks.
- 4 Till the next date of listing, there shall be a stay of operation of the impugned judgment and order of the High Court for the State of Telangana dated 4 March 2020 in WP No 2161 of 2020.
- 5 Learned counsel for the petitioners undertakes to deposit the court fee within eight weeks from today.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER