THE HONOURABLE SRI JUSTICE UJJAL BHUYAN

AND

THE HONOURABLE SRI JUSTICE A. VENKATESHWARA REDDY

<u>Writ Petition No.10312 of 2022</u>

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

Heard Mr. J.V. Rao, learned counsel for the petitioner and Mr. K. Raji Reddy, learned Senior Standing Counsel for Commercial Tax, for the respondents.

2. Challenge made in this writ petition is to the Assessment Order dated 30.03.2021 passed by respondent No.1 for the period from April, 2014 to March, 2015 under the provisions of Telangana Value Added Tax Act, 2005 (briefly, 'the TVAT Act' hereinafter).

3. The assessment order states that despite several notices and reasonable opportunity granted, petitioner did not produce books of account and tax invoices, whereafter respondent No.1 passed the impugned assessment order on best judgment.

4. As per the impugned order, an amount of Rs.1,09,20,284.00 has been worked out as tax due for the aforesaid period.

5. We find that respondent No.3 had already passed assessment order on 04.11.2015 for the assessment period from May, 2010 to March, 2015.

6. We find therefrom that for the period from April, 2014 to May, 2014, respondent No.3 did not find any tax due in view of various exemptions and adjustment of input tax credit. Likewise, for the period from June, 2014 to March, 2015 it was found that an amount of Rs.5,37,714.00 was the net tax due, though an amount of Rs.12,24,500.00 was the excess input tax credit liable to be refunded to the petitioner.

7. Thus, the petitioner was already assessed to tax for the period from April, 2014 to March, 2015.

8. When the petitioner was already subjected to assessment for the aforesaid period which was computed vide the order dated 04.11.2015, we find no good reason or any justification for respondent No.1 to pass a fresh assessment order for the period from April, 2014 to March, 2015, that too, after almost six (6) years.

9. At this stage, we may mention that Mr.K. Raji Reddy, learned Senior Standing Counsel, fairly submits that possibly because of jumbling of assessment records amongst different officers, the aforesaid order came to be passed without realizing that assessment order was already passed.

10. In view of the above, we set aside the impugned assessment order dated 30.03.2021.

11. Accordingly, the writ petition is allowed to the extent indicated above. No order as to costs.

12. As a sequel, miscellaneous applications pending if any in this Writ Petition, shall stand closed.

UJJAL BHUYAN, J

A. VENKATESHWARA REDDY, J

Date : 15.03.2022
Ndr