HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TENTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HONOURABLE SMT JUSTICE RENUKA YARA

WRIT PETITION NO: 7535 OF 2021

Between:

M/s. Telangana State Forest Development Corporation Limited, a Government of Telangana State Undertaking, having its registered office at 13-1-1200, 3rd Floor, UNI Building, A.C. Guards, Hyderabad - 500 004, Represented by its Vice-Chairman and Managing Director Sri Rakèsh Mohan Dobriyal, S/o. Sri Kulanand Dobriyal,agedabout 55 years, R/o. Hyderabad.

...PETITIONER

AND

1. State of Telangana, Represented by the Principal Secretary, Revenue Department (CT), Telangana Secretariat, Hyderabad.
2. The Commercial Tax Officer (CT)/ Assistant Commissioner (ST), Aghapura Circle, Abids Division, Hyderabad.
3. The Commercial Tax Officer, Sultan Bazar Circle, Abids Division, Hyderabad.
4. The Appellate Deputy Commissioner (CT), Secunderabad Division, Hyderabad.
5. The Commissioner (ST), Commercial Taxes Department, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, more particularly, one in the nature of writ of mandamus declaring assessment order in A.O. No. 22860 dated 29/04/2017 passed by Respondent No. 3 and the consequential ADC Order No. 239 dated 12/03/2018 passed by Respondent No. 4 under TVAT Act, 2005 for the period 01/06/2015 to 28/02/2017 as being void, illegal, arbitrary, without jurisdiction, violative of Article 14, 265 and 281 of the Constitution of India and

violative of principles of natural justice or in the alternate direct the Respondents to adjust the amounts paid under the provisions of CST Act against the alleged dues payable under the TVAT Act.

IA NO: 1 OF 2021

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct Respondent No. 2 to stay the collection of tax demanded vide order in A.O. No. 22860 dated 29/04/2017 and confirmed vide ADC Order No. 239 dated 12/03/2018 under TVAT Act, 2005 for the period 01/06/2015 to 28/02/2017.

IA NO: 2 OF 2021

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the Respondents to refund an amount of Rs. 4,35,885/- paid towards appeal admission fee for filing of appeal before Respondent No. 4 against the order passed by Respondent No. 3 vide A.O. No. 22860 dated 29/04/2017 under the TVAT Act, 2005 for the period 01/06/2015 to 28/02/2017.

Counsel for the Petitioner: SRI S. RAVI, REPRESETING M/S. R.S. ASSOCIATES

Counsel for the Respondents: SRI SWAROOP OORILLA SPECIAL GP FOR COMMERCIAL TAX

The Court made the following: ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL

AND

THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION No.7535 of 2021

ORDER: *(Per the Hon'ble the Acting Chief Justice Sujoy Paul)*

Sri S.Ravi, learned Senior Counsel, represents M/s.R.S.Associates, learned counsel for the petitioner and Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, appears for the respondents.

2. With the consent, finally heard.

3. During the course of hearing, learned counsel for the parties reached to a consensus. It is agreed that the impugned Assessment Order No.22860 dated 29.04.2017 and the consequential ADC Order No.239 dated 12.03.2018 may be set aside and the matter may be restored on the file of the Assessment Officer by directing him to provide personal hearing to the petitioner, deal with the objections raised by the petitioner and pass a fresh order in accordance with law.

4. In view of the consensus arrived at between the parties, impugned Assessment Order No.22860 dated 29.04.2017 and the

consequential ADC Order No.239 dated 12.03.2018 are set aside. The petitioner shall now appear before the Assessment Officer on 24.02.2025 for which no notice shall be required to be issued separately. The Assessment Officer shall rehear the petitioner, consider its objections and pass a fresh order in accordance with law.

5. Sri Swaroop Oorilla, learned Special Government Pleader for State Tax, shall communicate this order to respondent No.2 forthwith.

6. Accordingly, the Writ Petition stands **disposed of** without expressing any view on the merits of the case. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-P. PADMANABHA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Principal Secretary, Revenue Department (CT), Telangana Secretariat, State of Telangana, Hyderabad.
2. The Commercial Tax Officer (CT)/ Assistant Commissioner (ST), Aghapura Circle, Abids Division, Hyderabad.
3. The Commercial Tax Officer, Sultan Bazar Circle, Abids Division, Hyderabad.
4. The Appellate Deputy Commissioner (CT), Secunderabad Division, Hyderabad.
5. The Commissioner (ST), Commercial Taxes Department, Hyderabad.
6. One CC to M/s. R.S. Associates, Advocate [OPUC]
7. Two CCs to GP for Commercial Tax, High Court for the State of Telangana, at Hyderabad [OUT]
8. Two CD Copies

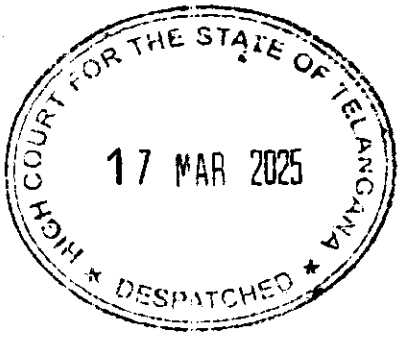
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BS

HIGH COURT

DATED:10/02/2025

ORDER

WP.No.7535 of 2021



DISPOSING OF THE WRIT PETITION

WITHOUT COSTS

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G.B
3/3/25