[3446]

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

TUESDAY, THE FIFTEENTH DAY OF APRIL
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT JUSTICE RENUKA YARA

WRIT PETITION Nos.19431, 19462, 22468 of 2008;

8192, 8195, 8250, 8269, 8281, 8892, 8894, 8908 and 8913 of 2009

WRIT PETITION NO: 19431 OF 2008

Between:

M/s. Karshak Vidya Parishad, G-2, SBI Colony, Bagh Amberpet, Hyderabad - 13. Rep. by its Secretary, Mr. N. Raja Babu.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Commercial Tax/Professional Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, Represented by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate Writ, order or direction more particularly one in the nature of Writ of mandamus declaring the action of the 1st respondent in recovering the disputed Professional Tax on the strength of the assessment orders Dt. 21-5-07 passed in the name of Aurora Educational Society for the assessment years 2003-2004 to 2006-2007 by exercising power under Section 29 of the AP VAT Act, 2005, as illegal, arbitrary, high-handed, without authority of law and jurisdiction and set aside the same and declare that the petitioner is

entitled for refund of the tax of Rs. 4,43,237/- collected by the 1st respondent for these years in excess compared to the actual liability through coercive methods.

WRIT PETITION NO: 19462 OF 2008

Between:

M/s. Aurora Educational Society, 1-8-168/2/1, Street No.12, Chikkadpally, Hyderabad - 20 Rep. by its Secretary, Mr. N.Ramesh Babu.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Commercial Tax/ Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, Represented by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 1st respondent in passing the impugned assessment orders levying profession tax on the petitioner institution by name M/s. Auroras P.G.College, Situated at Ramanthapur and recovering the disputed Professional Tax for the assessment years 2003-2004 to 2006-2007 by exercising power under Section 29 of AP VAT Act, 2005 as illegal, arbitrary, high-handed, without authority of law and jurisdiction and set aside the same and declare that the petitioner is entitled for refund of the tax of Rs. 1,27,988/ collected by the 1st respondent for these years in excess compared to the actual liability through coercive methods.

WRIT PETITION NO: 22468 OF 2008

Between:

M/s. Church Educational Society, G-2, SBI Colony, Bagh Amberpet, Hyderabad - 13. Rep. by its Secretary, Mr.N.Raja Babu.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Commercial Tax/Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, represented by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the 1st respondent in recovering the disputed Professional Tax on the strength of the assessment orders dt. 21.5.07 passed in the name of Aurora Educational Society for the assessment years 2003-2004 to 2006-2007 by exercising power under Section 29 of the AP VAT Act, 2005, as illegal, arbitrary, high-handed, without authority of law and jurisdiction and set aside the same and declare that the petitioner is entitled for refund of Rs.53,870/- collected by the 1st respondent for these years in excess through coercive methods compared to the actual liability.

WRIT PETITION NO: 8192 OF 2009

Between:

M/s. R.R.M. Educational Society, G-2, SBI Colony, Bagh Amberpet, Hyderabad-13, Rep by its Secretary, Mr. N. Raja Babu.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, Rep. by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus:-

a) declare Sub-Section (2) of Section 15 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 requiring pre deposit of 100 % of the disputed tax penalty and interest as a condition precedent for filing appeal as unreasonable, oppressive, onerous, arbitrary and violative of Article 14, 265 and 300A of the Constitution of India, since there in no power conferred on the appellate Authorities for waiver of such pre-deposit even the levy is without authority of law and jurisdiction which was there in similar Statutes where pre-deposit of full amount of the disputed tax/penalty is contemplated and

b) consequently declare the impugned order passed by the 1st respondent in levying penalty under Section 6(5) and under Section 12 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987, for the assessment yer 2003-2004 Dt. 1-3-2009 as illegal, arbitrary, without authority of law and jurisdiction and barred by time.

I.A. NO: 1 OF 2009(WPMP. NO: 10716 OF 2009)

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 grant stay of all further proceedings pursuant to the impugned penalty order passed by the 1st respondent dated 01.03.2009 for the assessment year 2003-2004, pending disposal of the Writ Petition.

WRIT PETITION NO: 8195 OF 2009

Between:

M/s. Ravi Rishi Educational Society, G-2, SBI Colony, Bagh Amberpet, Hyderabad-13, represented by its Secretary, Smt.Manjusha.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Profession Tax, Government of Andhra Pradesh, Hyderabad.

3. The Government of Andhra Pradesh, Represented by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus:-

a) declare Sub-Section (2) of Section 15 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 requiring pre deposit of 100% of the disputed tax penalty and interest as a condition precedent for filing appeal as unreasonable, oppressive, onerous, arbitrary and violative of Article 14, 265 and 300A of the Constitution of India, since there is no power conferred on the Appellate Authorities for waiver of such pre-deposit even the levy is without authority of law and jurisdiction which was there in similar Statutes where pre-deposit of full amount of the disputed tax/penalty is contemplated; and

b) consequently declare the impugned order passed by the 1st respondent in levying penalty under Section 6(5) and under Section 12 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987, for the assessment year 2003-2004 dt. 1.3.2009 as illegal, arbitrary, without authority of law and jurisdiction and barred by time and to pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case as otherwise the petitioner will be put to irreparable loss and hardship.

I.A. NO: 1 OF 2009(WPMP. NO: 10719 OF 2009)

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 grant stay of all further proceedings pursuant to the impugned penalty order passed by the 1st respondent dated 01.03.2009 for the assessment year 2003-2004 pending disposal of the writ petition.

WRIT PETITION NO: 8250 OF 2009

Between:

M/s. Church Educational Society, G-2, SBI Colony, Bagh Amberpet, Hyderabad-13, Rep. by its Secretary Mr. N. Raja Babu.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, Rep. by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus:-

a) declare Sub-Section (2) of Section 15 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 requiring pre deposit of 100 % of the disputed tax penalty and interest as a condition precedent for filing appeal as unreasonable, oppressive, onerous, arbitrary and violative of Article 14, 265 and 300A of the Constitution of India, since there in no power conferred on the appellate Authorities for waiver of such pre-deposit even the levy is without authority of law and jurisdiction which was there in similar Statutes where predeposit of full amount of the disputed tax/penalty is contemplated; and

b) consequently declare the impugned order passed by the 1st respondent in levying penalty under Section 6(5) and under Section 12 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987, for the assessment year 2003-2004 Dt. 1-3-2009 as illegal, arbitrary, without authority of law and jurisdiction and barred by time.

I.A. NO: 1 OF 2009(WPMP. NO: 10779 OF 2009)

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 grant stay of all further proceedings pursuant to the impugned penalty order passed by the 1st respondent dated 01-3-2009 for the assessment year 2003-2004, pending disposal of the Writ Petition.

WRIT PETITION NO: 8269 OF 2009

Between:

M/s. Aurora Educational Society, 1-8-168/2/1, Street No.12 Chikkadpally, Hyderabad-20 Rep. by its Secretary, Mr. N. Ramesh Babu.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, Represented by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus:-

a) declare Sub-Section (2) of Section 15 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 requiring pre deposit of 100 % of the disputed tax penalty and interest as a condition precedent for filing appeal as unreasonable, oppressive, onerous, arbitrary and violative of Article 14, 265 and 300A of the Constitution of India, since there in no power conferred on the appellate Authorities for waiver of such pre-deposit even the levy is without authority of law and jurisdiction which was there in similar Statutes where predeposit of full amount of the disputed tax/penalty is contemplated; and

b) consequently declare the impugned order passed by the 1st respondent in levying penalty under Section 6(5) and under Section 12 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987, for the assessment year 2003-2004 Dt. 1-3-2009 as illegal, arbitrary, without authority of law and jurisdiction and barred by time.

I.A. NO: 1 OF 2009(WPMP. NO: 10807 OF 2009)

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 grant stay of all further proceedings pursuant to the impugned penalty order passed by the 1st respondent dated 01.03.2009 for the assessment year 2003-2004, pending disposal of the Writ Petition.

WRIT PETITION NO: 8281 OF 2009

Between:

M/s. Aurora Educational Society, 1-8-168/2/1, Street No.12 Chikkadpally, Hyderabad - 20, Represented by its Secretary, Mr. N. Ramesh Babu.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, represented, by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus:-

a) declare Sub-Section (2) of Section 15 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 requiring pre deposit of 100% of the disputed tax penalty and interest as a condition precedent for filing appeal as

unreasonable, oppressive, onerous, arbitrary and violative of Article 14, 265 and 300A of the Constitution of India, since there is no power conferred on the Appellate Authorities for waiver of such pre-deposit even the levy is without authority of law and jurisdiction which was there in similar Statutes where pre-deposit of full amount of the disputed tax/penalty is contemplated and

b) consequently declare the impugned order passed by the 1st respondent in levying penalty under Section 6(5) and under Section 12 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987, for the assessment year 2003-2004 dt. 1.3.2009 as illegal, arbitrary, without authority of law and jurisdiction and barred by time and to pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case as otherwise the petitioner will be put to irreparable loss and hardship.

I.A. NO: 1 OF 2009(WPMP. NO: 10829 OF 2009)

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 grant stay of all further proceedings pursuant to the impugned penalty order passed by the 1st respondent dated 01.03.2009 for the assessment year 2003-2004 pending disposal of the writ petition.

WRIT PETITION NO: 8892 OF 2009

Between:

M/s. Church Educational Society, G-2, SBI Colony, Bagh Amberpet, Hyderabad - 13. Represented by its Secretary, Mr.N.Raja Babu.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, represented, by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus:-

a) declare Sub-Section (2) of Section 15 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 requiring pre deposit of 100% of the disputed tax penalty and interest as a condition precedent for filing appeal as unreasonable, oppressive, onerous, arbitrary and violative of Article 14, 265 and 300A of the Constitution of India, since there is no power conferred on the Appellate Authorities for waiver of such pre-deposit even the levy is without authority of law and jurisdiction which was there in similar Statutes where pre-deposit of full amount of the disputed tax/penalty is contemplated; and

b) consequently declare the impugned order passed by the 1st respondent in levying penalty under Section 6(5) and under Section 12 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987, for the assessment year 2004-2005 2005-2006 and 2006-2007 dt. 1.3.2009 as illegal, arbitrary, without authority of law and jurisdiction and barred by time and to pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case as otherwise the petitioner will be put to irreparable loss and hardship.

I.A. NO: 1 OF 2009(WPMP. NO: 11645 OF 2009)

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 grant stay of all further proceedings pursuant to the impugned penalty order passed by the 1st respondent dt. 1-3-2009 for the assessment years 2004-2005 2005-2006 and 2006-2007 pending disposal of the writ petition.

WRIT PETITION NO: 8894 OF 2009

Between:

M/s. Church Educational Society, G-2, SBI Colony, Bagh Amberpet, Hyderabad-13, Rep by its Secretary, Mr. N.Raja Babu,

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.

2. The Commissioner of Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, Rep by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus:-

a) declare Sub-Section (2) of Section 15 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 requiring pre deposit of 100% of the disputed tax penalty and interest at a condition precedent for filing appeal as unreasonable, oppressive, onerous, arbitrary and violative of Article 14, 265 and 300A of the Constitution of India, since there is no power conferred on the Appellate Authorities for waiver of such pre-deposit even the levy is without authority of law and jurisdiction which was there in similar Statutes where pre-deposit of full amount fo the disputed tax/penalty is contemplated; and

b) consequently declare the impugned orders passed by the 1st respondent in levying penalty under Section 6(5) and under Section 12 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 for the assessment years 2004-2005, 2005-2006 and 2006-2007 Dt. 1-3-2009 as illegal, arbitrary, without authority of law and jurisdiction and set aside the same.

I.A. NO: 1 OF 2009(WPMP. NO: 11647 OF 2009)

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 grant stay of all further proceedings pursuant to the impugned penalty order passed by the 1st respondent dated 01.03.2009 for the assessment years 2004-2005, 2005-2006 and 2006-2007, pending disposal of the Writ Petition

WRIT PETITION NO: 8908 OF 2009

Between:

M/s. Aurora Educational Society, 1-8-168/2/1, Street No.12, Chikkadpally, Hyderabad-20 Rep. by its Secretary Mr. N. Ramesh Babu

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, Represented by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus:-

a) declare Sub-Section (2) of Section 15 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 requiring pre deposit of 100% of the disputed tax penalty and interest as a condition precedent for filing appeal as unreasonable, oppressive, onerous, arbitrary and violative of Article 14, 265 and 300A of the Constitution of India, since there is no power conferred on the Appellate Authorities for waiver of such pre-deposit even the levy is without authority of law and jurisdiction which was there in similar Statutes where pre-deposit of full amount of the disputed tax/penalty is contemplated; and

b) consequently declare the impugned order passed by the 1st respondent in levying penalty under Section 6(5) and under Section 12 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987, for the assessment year 2004-2005 2005-2006 and 2006-2007 dt. 1.3.2009 as illegal, arbitrary, without authority of law and jurisdiction and barred by time and to pass such other order or orders as the Hon'ble Court may deem fit and proper in the

circumstances of the case as otherwise the petitioner will be put to irreparable loss and hardship.

I.A. NO: 1 OF 2009(WPMP. NO: 11663 OF 2009)

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 grant stay of all further proceedings pursuant to the impugned penalty order passed by the 1st respondent dt. 01.03.2009 for the assessment years 2004-2005 2005-2006 and 2006-2007 pending disposal of the writ petition.

WRIT PETITION NO: 8913 OF 2009

Between:

M/s. Aurora Educational Society, 1-8-168/2/1, Street No.12, Chikkadpally, Hyderabad-20, Rep. by its Secretary, N. Ramesh Babu.

...PETITIONER

AND

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Profession Tax, Government of Andhra Pradesh, Hyderabad.
3. The Government of Andhra Pradesh, Represented by its Secretary, Revenue (CT) Department, Secretariat Buildings, 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 an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus:-

a) declare Sub-Section (2) of Section 15 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 requiring pre deposit of 100% of the disputed tax penalty and interest as a condition precedent for filing appeal as unreasonable, oppressive, onerous, arbitrary and violative of Article 14, 265 and 300A of the Constitution of India, since there is no power conferred on the Appellate Authorities for waiver of such pre-deposit even the levy is without

authority of law anc jurisdiction which was there in similar statutes where pre deposit of full amount of the disputed tax/penalty is contemplated; and

b) consequently declare the impugned orders passed by the 1st respondent in levying penalty under Section 6(5) and under Section 12 of Andhra Pradesh Tax on Profession Trade Callings and Employment Act, 1987 for the assessment years 2004-2005, 2005-2006 and 2006-2007, dt. 1.3.2009 as illegal, arbitrary, without authority of law and jurisdiction and set aside the same.

I.A. NO: 1 OF 2009(WPMP. NO: 11670 OF 2009)

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 grant stay of all further proceedings pursuant to the impugned penalty order passed by the 1st respondent dated 01.03.2009 for the assessment years 2004-2005, 2005-2006 and 2006-2007, pending disposal of the writ petition.

Counsel for the Petitioner in all the Writ Petitions:
SRI BHASKAR REDDY VEMIREDDY, SENIOR COUNSEL

Counsel for the Respondents in all the Writ Petitions:
SRI CHAITANYA KIRAN, AGP REPRESENTING
SRI SWAROOP OORILLA,
SPECIAL GOVERNMENT PLEADER FOR STATE TAX

The Court made the following: COMMON ORDER

THE HON'BLE THE ACTING CHIEF JUSTICE SUJOY PAUL
AND
THE HON'BLE SMT. JUSTICE RENUKA YARA

WRIT PETITION Nos.19431, 19462, 22468 of 2008; 8192, 8195, 8250, 8269, 8281, 8892, 8894, 8908 and 8913 of 2009

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

Sri Bhaskar Reddy Vemireddy, learned Senior Counsel for the petitioners and Sri T. Chaitanya Kiran, learned Assistant Government Pleader representing Sri Swaroop Oorilla, learned Special Government Pleader for State Tax appearing for the respondents.

2. Learned counsel for the parties fairly and jointly submit that these matters may be disposed of in terms of the order passed in W.P.No.22465 of 2008, dated 03.01.2023, which was recently followed in W.P.No.8278 of 2009 and batch dated 10.04.2025.

3. Learned Senior Counsel for the petitioners submits that in W.P.Nos.19431, 19462 and 22468 of 2008 what is under challenge is imposition of tax, whereas in the other connected writ petitions, penalty is the subject matter of challenge. However, all the matters can be disposed of in view of the order passed in

W.P.No.22465 of 2008, dated 03.01.2023. In the said case, a coordinate Bench of this Court held as under:

> "11. Accordingly, the Writ Petition is allowed; the impugned orders dated 21.05.2007 for the assessment years 2003-2004 to 2006-2007 are set aside; the matter is remitted back to the 1st respondent authority to re-do the assessment by passing fresh assessment orders; and the petitioner is directed to file an additional affidavit giving the required particulars to show their tax liability. However, having regard to the fact that the demand of Professional Tax relates to a period 2003-2004 to 2006-2007, the petitioner is directed to file additional affidavit within a period of three weeks from the date of receipt of a copy of this order and the 1st respondent on receipt of the said additional affidavit is directed to re-do the assessment by passing fresh assessment orders within a further period of four weeks therefrom, after granting an opportunity of personal hearing to the petitioner. No costs."
>
> (Emphasis supplied)

4. It is agreed that in view of the aforesaid order, the impugned orders in these writ petitions may be set aside by reserving liberty to the proper officer to re-do the assessment in accordance with law.

5. In view of the consensus arrived at and for the reasons stated in the order passed in W.P.No.22465 of 2008, dated 03.01.2023, the impugned orders in these writ petitioners are set aside by reserving liberty as indicated above.

6. Accordingly, the writ petitions are disposed of. No order as to costs.

Miscellaneous petitions pending, if any, shall stand closed.

SD/-MOHD. ISMAIL
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Deputy Commercial Tax Officer, Vidyanagar Circle, Hyderabad.
2. The Commissioner of Commercial Tax/Professional Tax, State of Telangana, Hyderabad.
3. The Secretary, Revenue (CT) Department, Government of Andhra Pradesh, Secretariat Buildings, Hyderabad.
4. One CC to SRI BHASKAR REDDY VEMIREDDY, Senior Counsel [OPUC]
5. Two CCs to SRI SWAROOP OORILLA, Special Government Pleader for State Tax, High Court for the State of Telangana at Hyderabad. [OUT]
6. Two CD Copies

MP
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HIGH COURT

DATED:15/04/2025



COMMON ORDER

W.P.Nos.19431, 19462, 22468 of 2008;

8192, 8195, 8250, 8269, 8281, 8892, 8894, 8908 and 8913 of 2009

DISPOSING OF THE WRIT PETITIONS WITHOUT COSTS

9 M.T 29/4/25