CCT's Ref.No.LIV(2)/130/2024,   **Dt. 07 .10.2024.**

CIRCULAR

Sub:- High Court cases – Certain instructions to all the CTOs/AC(ST)s/Adjudicating Officers while issuing orders/show cause notices – Regarding.

Ref:-WP No.14411 of 2024(M/s. Nagarjuna Shutters and Engineering wrok), dt:12.06.2024, W.P.No.8232 of 2024(M/s. TSR Exports), dt:18.04.2024, W.P.No.7361 of 2021(M/s. Refex Energy Ltd), dt:21.092023.

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The attention of all Assessing Authorities and Registration Authorities is invited to the subject and references cited, wherein the Advocate General identified two issues of concern for revenue wherein the Hon'ble High court disposed certain cases in favour of the tax payers:

i. Show Cause Notice issued for cancellation of registration does not contain reasons for issuing such a Show Cause Notice.

ii. While passing the Assessment Orders the CTO/Assistant Commissioners are not dealing with the reply filed by the assesse in the manner known to Law.

In this regard the follow the instructions are issued:

1. Where show cause notices for cancellation of registrations are being issued, sufficient/ detailed reasons shall be recorded in such notice. If the space available in the template of the GSTN is not sufficient then a separate sheet shall be attached to the SCN duly capturing the detailed reasons.

2. Where the assessing authorities are passing assessment orders they shall ensure that the contentions/ points of objection raised by the tax payers against the SCNs are addressed / rejected with proper reasons.

All the concerned Jurisdiction Officers of Telangana Commercial Taxes Department are directed to follow above directions scrupulously.

Sd/-

Sri S. A. M. RIZVI, IAS

Commissioner of Commercial Taxes

To
All the Jurisdictional Officers of the Commercial Taxes Department, Telangana.

Copy to all the Joint Commissioners of the Commercial Taxes Department, Telangana.