

**THE HON'BLE SRI JUSTICE R. SUBHASH REDDY  
AND  
THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO**

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**WRIT PETITION No.6472 OF 2015**

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**ORDER:** (Per Hon'ble Sri Justice R. Subhash Reddy)

This Writ Petition is filed seeking to declare the action of respondent No.2 in not refunding the amount paid by the petitioner towards pre-deposit under Sections 19 and 21 of Andhra Pradesh General Sales Tax Act, 1957 (for short, 'APGST Act'), for the assessment year 2004 – 05, in view of the order, dated 08.11.2010, passed by the Sales Tax Appellate Tribunal, Visakhapatnam, and the order, dated 09.04.2009, passed in Appeal No.VSP/75/08-09 by the Appellate Deputy Commissioner (Commercial Taxes), Visakhapatnam, as illegal and arbitrary and consequently, to direct respondent No.2 to refund the pre-deposit amount with interest at 18% per annum as per Section 21 (2) of APGST Act.

The grievance of the petitioner in this Writ Petition is that though he has succeeded before the appellate authority and the Tribunal, the amount paid by him towards pre-deposit is not being refunded.

When the matter is called, learned Government Pleader for Commercial Taxes has produced a copy of

order, dated 13.03.2015, passed in Rc.No.78/2004 SA-I by the Commercial Tax Officer, Suryabagh Circle, Visakhapatnam, wherein an amount of Rs.2,72,842/-, which is the principal amount deposited by the petitioner, was ordered to be refunded. But, in view of the third proviso to Section 21 (2) of APGST Act, if the refund is not made within 60 days from the date of receipt of the order passed under Section 19 or 21, the assessee is entitled to simple interest at the rate of 18% per annum.

As the principal amount is already ordered to be refunded by order, dated 13.03.2015, we deem it appropriate to dispose of the Writ Petition with a direction to the respondents to consider whether the petitioner is entitled to interest or not in view of the third proviso to Section 21 (2) of APGST Act and pass orders within a period of six (6) weeks from today.

Subject to the above, the Writ Petition is disposed of. Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

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**R. SUBHASH**

**REDDY, J**

**RAO, J**

March 17, 2015

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**Dr. B. SIVA SANKARA**