HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.20517 OF 2015

ORDER:- (per GC,J)

The assessment order dated 131.03.2015 is challenged before us.

Learned counsel for the petitioner submits that the goods in which the petitioner deals with are exempted goods. However, only on account of mistake he has claimed input credit and he also submits that the operation of the order for a period upto March 2011 is barred by limitation.

On the other hand, learned Government Pleader opposes entertainment of the appeal on the ground that the petitioner did not choose to file objections to the show cause notice, at any rate, petitioner had ample opportunities to file his objections before the Assessing Officer but he failed to do, and based on the material available on record, the Assessing Officer had passed the order and the petitioner instead of availing the remedy of appeal against the said order, directly approached this Court, and as such the writ petition is liable to be dismissed.

Having considered the rival submissions and considering the contention of the petitioner that he is not liable to pay VAT on his goods as they are exempted and considering his pleading that his accountant had left the company due to which he could not submit his objections, in the interests of justice, this writ petition can be disposed of by giving liberty to the petitioner to move the appellate authority within a period of two weeks from today by way of filing an appeal, by complying with the provisions of the Andhra Pradesh Value Added Tax Act, 2005. On such filing of appeal, the appellate authority shall consider the same and pass appropriate orders on merits, in accordance with law, within a period of two weeks.

Accordingly, the writ petition is disposed of. No order as to costs. Miscellaneous petitions, if any pending in this petition, shall stand closed.

G. CHANDRAIAH,J

CHALLA KODANDA RAM,J

Date:14.07.2015.
Gk

HON'BLE SRI JUSTICE G. CHANDRAIAH
AND
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.20517 OF 2015

Date:14.07.2015.

Gk