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

<u>WRIT PETITION No.6051 of 2015</u>

<u>ORDER</u>: (*Per Hon'ble Sri Justice R. Subhash Reddy*)

This writ petition is filed questioning the order dated 31.12.2014 passed by the 1st respondent-Commercial Tax Officer, M.G.Road (East) Circle, Vizianagaram.

The petitioner owns a bus bearing No.AP 35 U 6166 and he has entered into agreements with the Andhra Pradesh State Road Transport Corporation (APSRTC) to ply the bus on hire basis on the notified routes. Earlier, an order dated 19.03.2012 was passed levying VAT on hire charges received from the APSRTC for the period from August, 2009 to March, 2011. The said order was questioned in W.P.No.21291 of 2014 and the same was set aside by order dated 09.09.2014 on the ground of lack of authorisation to pass such order. Subsequently, a show cause notice dated 22.12.2014 was issued by the 1st respondent. In the said notice, the petitioner was given 15 days’ time for filing objections from the date of receipt of the notice. The said notice was served on 22.12.2014 itself. If the period of 15 days is computed from the date of notice, time granted in the show cause notice for filing objections would expire on 06.01.2015. However, even before expiry of the time granted for filing objections, the assessing authority passed the impugned order on 31.12.2014 itself. Therefore, on this short ground, the impugned order is liable to be set aside.

Accordingly, the writ petition is allowed setting aside the impugned order, dated 31.12.2014, and the petitioner is permitted to file objections to the show cause notice, dated 22.12.2014, within a period of three weeks from today. On filing such objections, it is open to the assessing authority to pass appropriate orders, after giving the petitioner an opportunity of being heard.

As a sequel, miscellaneous petitions, if any, pending shall stand closed.

JUSTICE R.SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

11.03.2015
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