THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

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Writ Petition No.27954 of 2011

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Sri S.Dwarakanath, learned counsel for the petitioner, would submit that as the officer, who passed the assessment order, was not authorised to make assessment by the Deputy Commissioner of Commercial Taxes, this writ petition is covered by the judgment of a Division Bench of this Court in ***Sri Balaji Flour Mills vs. Commercial Tax Officer.***

Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, on instructions, would fairly state that, while the officer was authorised to conduct audit, he was not authorised by the Deputy Commissioner to make assessment. Consequently, in terms of the judgment of the Division Bench of this Court in ***Sri Balaji Flour Mills***[1], the assessment order is set aside.

After its amendment with effect from 23.01.2013, the A.P.Value Added Tax Rules now enable the territorial assessing authority to make assessment without authorisation from the Deputy Commissioner of Commercial Taxes. It is made clear that this order shall not preclude either the territorial assessing authority, or any other office authorised by the Deputy Commissioner of Commercial Taxes, to pass an assessment order afresh in accordance with law.

The writ petition is, accordingly, disposed of.

Miscellaneous petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date:26.11.2015.

JSU

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

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THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

Writ Petition No.27954 of 2011

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<u>Date: 26.11.2015</u>

JSU