THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 16204 of 2015

ORDER:- (per Hon'ble Sri Justice G. Chandraiah)

The assessment order dated 31.03.2015 of the 1st respondent-Commercial Tax Officer, for the tax periods 2010-11 to 2013-14 under the A.P. Value Added Tax Act, is challenged before this Court.

2. The contention of the learned counsel for the petitioner is that, for the assessment years 2010-11 to 2013-14, the assessment is part of the transactions and the assessment is barred by limitation. Apart from this, as there was a similar case pending before this Court, the petitioner requested for three days time i.e. up to 03.04.2015 for producing necessary papers along with a copy of the judgment before the assessing authority. Without acceding to the request of the petitioner, the impugned assessment order was made, thereby the petitioner was denied the opportunity of hearing.

3. When the matter came up for admission on 18.06.2015, considering the factual aspects on record, learned Government Pleader was directed to get instructions, and the matter is listed today.

4. The fact that on 31.03.2015, the petitioner filed a letter before the assessing authority seeking three days time i.e. up to 03.04.2015 to enable the petitioner to furnish further information is not in dispute. The petitioner also cited that in similar circumstances, this Court had disposed of W.P.No.3485 of 2014 and batch by order dated 04.03.2015, wherein certain guidelines have been set out for passing assessment orders. As it is not being disputed that the said judgment would have

bearing on the present assessment and also considering the fact that the petitioner was not provided with adequate opportunity inspite of the fact that the same was sought, we are inclined to set aside the impugned assessment order.

5. Considering the fact that we are setting aside the impugned assessment order dated 31.03.2015, and considering the fact that these transactions relate to assessment year 2010-12 to 2013-14, the entire exercise of completing the re-assessment shall be completed within a period of two months from the date of receipt of a copy of this order. It is needless to mention that adequate opportunity of hearing as well as filing objections, if any, shall be given to the petitioner to avoid complaint of violation of principles of natural justice.

6. The writ petition is, accordingly, allowed. No costs. Miscellaneous petitions, if any pending in this writ petition, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

29th June, 2015

ksm

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