

THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 28157 of 2015

ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

The order dated 29.06.2015 passed by the 1st respondent, revising the Assessment Order dated 28.01.2014 under the AP VAT Act, 2005, is challenged before us principally on the ground that the specific objection raised by the petitioner in response to the Show Cause Notice dated 12.03.2015 has not been adverted to and considered.

2. It is the case of the petitioner-firm that it is a manufacturer of Sponge Iron and in the process it purchased iron ore. A part of the iron ore, which is utilised in the process of manufacture of sponge iron, emanates as a waste material and also a part of the unused iron ore that is of low grade is lying in the stock. The mines department had inspected the petitioner-firm and had taken the entire stock lying as "iron ore" and issued a demand with respect to the same treating it as non-royalty paid iron ore against which the petitioner approached this Court and this Court granted stay. It is also the further contention of the petitioner that no physical verification as such has been done in spite of the petitioner specifically raising an objection that there is no sale as such which has been effected by the petitioner either from the waste material or of the unused iron ore. However, in spite of the specific objection, the order impugned has fastened the liability on the petitioner solely on the proceedings of the mines department. Hence, this writ petition alleging violation of principles of natural justice.

3. Considering the narrow scope of enquiry, when the matter was listed on 03.09.2015 and 10.09.2015, the matter was adjourned to

enable the learned Government Pleader to get instructions.

4. Today, the learned Government Pleader, on instructions, submits that the impugned order does not indicate whether the specific objection raised by the petitioner was considered; and hence, the impugned order may be set aside with liberty to the authorities to pass orders afresh, in accordance with law.

5. In the circumstances, the revisional order dated 29.06.2015 is set aside with liberty to the 1st respondent to make orders afresh in accordance with law, after considering all the objections that are raised by the petitioner in his reply. It is needless to mention that the petitioner shall be provided adequate opportunity to avoid the complaint of violation of principles of natural justice.

6. The writ petition stands disposed of. No costs. Miscellaneous petitions, if any pending, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

15th September, 2015
ksm

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