**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

**AND**

**THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY**

**W.P.No. 33615 OF 2015**

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

The assessment order dated 25-02-2013 is subjected to challenge in this Writ Petition on the ground that the 1st respondent lacked jurisdiction to assess the petitioner to tax when he issued the show-cause notice on 04-12-2012.

This Court, in ***Sri Balaji Flour Mills Vs. Commercial Tax Officer-II, Chittoor***, held that the Commercial Tax Officer lacked jurisdiction to assess a dealer to tax unless he is so authorized by the Deputy Commissioner, Commercial Taxes. On the day, when the 1st respondent issued the show-cause notice on 04-12-2012, he was not authorized by the Deputy Commissioner to pass the assessment order and, consequently, lacked jurisdiction even to issue the show-cause notice. On this ground alone, the assessment order is liable to be, and is accordingly, set aside.

The fact, however, remains that, by an amendment to Rule 59 with effect from 23-01-2013, the territorial assessing authority has now been conferred jurisdiction to assess the dealers, within his territorial jurisdiction, to tax under the Andhra Pradesh Value Added Tax Act, 2005. We consider it appropriate, therefore, to permit the petitioner to submit their reply to the show-cause notice within ten days from today. The 1st respondent shall afford the petitioner an opportunity of a personal hearing on 15-12-2015 and, thereafter, pass a fresh order of assessment in accordance with law. It is made clear that, in case the petitioner does not submit their reply to the show-cause notice or avail the opportunity of a personal hearing on 15-12-2015, it is open to the 1st respondent to pass a fresh assessment order in accordance with law.

The Writ Petition stands disposed of accordingly. Pending miscellaneous petitions, if any, in this Writ Petition shall stand closed in consequence. No order as to costs.

***RAMESH RANGANATHAN, J.***

***M.SATYANARAYANA MURTHY, J.***

Date: 01st December, 2015.

JSK

Note: Issue C.C. by 03-12-2015.

B/O

JSK