

**IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA
PRADESH**

WRIT PETITION NO.23820 OF 2015

Between:

M/s. Kallam Agro Products & Oils Pvt. Ltd.,
Ankireddypalem, Guntur District, rep.by its
Managing Director, Mr. Kallam Mohan Reddy.

...PETITIONER

AND

1. The State of Andhra Pradesh, Rep.by its Principal Secretary, (CT-II)
Department, A.P. Secretary, Hyderabad and two others.

...RESPONDENTS

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DATE OF JUDGMENT PRONOUNCED: 17.08.2015

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SUBMITTED FOR APPROVAL:

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THE HON'BLE SRI JUSTICE G.CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

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| 1. Whether Reporters of Local newspapers
may be allowed to see the Judgments? | Yes/No |
| 2. Whether the copies of judgment may be
marked to Law Reporters/Journals? | Yes/No |
| 3. Whether Their Lordships wish to see the
fair copy of the Judgment? | Yes/No |

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION NO.23820 OF 2015

ORDER: {Per the Hon'ble Sri Justice Challa Kodanda Ram}

The order dated 30.04.2015 of the Deputy Commissioner (CT) revising the order dated 30.03.2013 is challenged before us.

Learned counsel for the petitioner submits that the various contentions raised by the petitioner are not considered and hence, the order is bad and is liable to be set aside.

On the other hand, learned Government Pleader submits that the Deputy Commissioner had exercised the power of revision and in fact adverted to the written objections made by the petitioner and also granted personal hearing on 05.02.2015 and in that view of the matter, it cannot be said that the order is bad in any way. Learned Government Pleader also points out that the revisional authority had given reasons why the explanation submitted by the petitioner was not accepted. He also raised an objection stating that the order is appealable and as such, the Writ Petition is not maintainable.

Having considered the rival submissions, a perusal of the order dated 30.04.2015 reveals that the Deputy Commissioner had in fact considered the objections raised by the petitioner. It is not a case where there is any allegation of violation of principles of natural justice. What all the learned counsel for the petitioner submits is that the order dated 30.04.2015 does not deal with the conditions that have been raised and did not relate to the case law relied on by the petitioner. It is well settled now by a canon of judgments of the Supreme Court that these are all matters which an appellate authority can deal with and in that view of the matter, there are no grounds for us to interfere with the order of the revisional authority. However,

considering the fact that the petitioner approached this Court to challenge the order of the Deputy Commissioner, we are inclined to give liberty to the petitioner to approach appellate authority i.e., the Sales Tax Appellate Tribunal by filing an appeal.

Learned Government Pleader submits that they have no objection for the petitioner approaching the appellate forum.

Considering the fact that the petitioner has approached this Court under a *bona fide* belief that the order could be challenged in the Writ Petition, subject to condition petitioner files an appeal within two weeks from today by complying with the procedure contemplated with the Tribunal for filing of appeal, the appeal shall be taken on file by the appellate authority and the same shall be dealt with in accordance with law.

The Writ Petition is disposed of, accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(G.CHANDRAIAH, J)

(CHALLA KODANDA RAM, J)

17th August 2015
RRB