

HON'BLE SRI JUSTICE R.SUBHASH REDDY

AND

HON'BLE Dr. JUSTICE B.SIVA SANKARA RAO

WRIT PETITION No.5458 of 2004

ORDER : (per Hon'ble Sri Justice R.Subhash Reddy)

This writ petition is filed by the petitioner seeking the following relief:

“..... *Mandamus* impeaching the judgment of the Andhra Pradesh Sales Tax Appellate Tribunal in T.A.No.423 of 97, dated 21.7.2000 (reported in 34 APSTJ at page No.153) by declaring the same as per incuriam, bad law, violative of judicial discipline, in nullity and not having binding force and consequently set aside

1. R.F.No.133/2003-04, dated 6.2.2004
2. R.F.No.178/2003-04, dated 17.2.2004

passed by the 2nd respondent

2. When the matter is taken up for hearing, it is submitted by the learned counsel for petitioner as well as the learned Special Standing Counsel for Commercial Taxes that the issue involved in this writ petition is squarely covered by the judgment of this Court in W.P.No.7690 of 1999 and batch, dated 10.09.1999, in the case of SRI LAXMIGANAPATHI ENTERPRISES Vs. COMMERCIAL TAX OFFICER.

3. In view of the same, following the judgment in the case of SRI LAXMIGANAPATHI ENTERPRISES (supra), this writ petition is allowed and the impugned assessment order dated 6.2.2004 and the revised assessment order dated 17.2.2004 passed by the 2nd

respondent are set aside and the matter is remanded to the 2nd respondent-Deputy Commissioner (Commercial Taxes), Eluru Division, West Godavari District, for fresh consideration and pass appropriate orders in accordance with law, after providing an opportunity of hearing to the petitioner, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order. As a sequel, miscellaneous petitions pending, if any, shall stand closed. No order as to costs.

JUSTICE R. SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

30.03.2015.

Msr

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