HON'BLE SRI JUSTICE R. SUBHASH REDDY

AND

HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO

<u>WRIT PETITION No.6985 of 2004</u>

<u>Order</u>: (Per Justice R. Subhash Reddy)

This Writ Petition is filed with the prayer which reads as under:

> "For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ or Order or direction setting aside the assessment made by the respondent for the assessment year 1995-96 (APGST) insofar as the levy of disputed tax of Rs.94,59,28,268/- on disputed turnover of Rs.705,31,18,340/- and forfeiture of Rs.28,49,957/- as illegal, arbitrary and without jurisdiction and direct the respondent to allow consequential relief and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

The petitioner, Andhra Pradesh Transmission Corporation Ltd., was assessed under the provisions of the A.P. General Sales Tax Act, 1957, by the respondent, Commercial Tax Officer, Khairatabad, Hyderabad, for the assessment year 1995-96 vide proceedings dated 30.12.1998 on the gross and net turnovers of Rs.9,11,47,550/- and Rs.851,49,23,240/- respectively. Aggrieved by the order of the respondent-assessing authority, the matter was carried in appeal before the Appellate Deputy Commissioner by the erstwhile A.P. State Electricity Board and by order dated 06.07.1999 passed vide APR.Sl.No.P/519/98, the appellate authority dismissed the appeal by recording a finding that the same is time-barred. Thereupon, petitioner has filed W.P.No.19857 of 1999 questioning the very amendment effected to Section 19 of the A.P. General Sales Tax Act, 1957, by Act 8 of 1997, with effect from 04.01.1997. The said Writ Petition is dismissed by a Division Bench of this Court, along with other Writ Petitions, by common judgment dated 23.08.2002. As against the same, the matter was carried to the Hon'ble Supreme Court by way of Civil Appeal No.8377 of 2003 (SLP (C) No.2457 of 2003) which was dismissed by order dated 17.09.2014.

Inasmuch as the order of assessment passed by the assessing authority is confirmed in view of the dismissal of the appeal by the Appellate Deputy Commissioner and, further, W.P.No.19857 of 1999 is also dismissed by this Court, which is also confirmed by the Hon'ble Supreme Court in Civil Appeal No.8377 of 2003, it is not open for this Court to examine the validity of the assessment order passed for the assessment year 1995-96, at this stage. In that view of the matter, petitioner is not entitled to the relief sought in the Writ Petition.

Writ Petition is accordingly dismissed. No order as to costs. As a sequel, miscellaneous petitions, if any pending, stand closed.

R. SUBHASH REDDY, J

Dr. B. SIVA SANKARA RAO, J

March 30, 2015

MRR