

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE

AND

THE HON'BLE SRI JUSTICE S.V. BHATT

W.P.No.4675 OF 2001

ORDER: *(Per the Hon'ble Sri Justice S.V.Bhatt)*

Heard Sri E.Maruti Raja, learned counsel for the petitioner and learned Government Pleader for Transport (AP).

The petitioner prays for the following relief:

“....to issue an appropriate Writ, Order or Direction, preferably one in the nature of Writ of Certiorari, calling for the records relating to the impugned Demand Notice of the Respondent dated 22.6.2000 in his R.No.6570/A2/2000 and the consequential Memo.R.No.6570/A2/2000, dated 31.8.2000 demanding a sum of Rs.24,205/- towards difference of tax in respect of the petitioner's stage carriage bus AP.12/T.5135 for the quarter ending with 30.6.2000, and quash the same and further direct the respondent to drop further action and pass.....”

Through the impugned demand, the respondent calls upon the petitioner to pay difference tax of Rs.24,205/- for the quarter ending 30.06.2000.

At the time of hearing, learned counsel for the petitioner relies upon the Larger Bench decision of this Court reported in **L.ROYAL REDDY AND OTHERS v. GOVERNMENT OF ANDHRA PRADESH AND OTHERS** and submits that the writ prayer is covered by the Larger Bench decision and the writ is to be allowed. Learned Government Pleader submits that the notice dated 30.06.2000 is for difference of tax and on the jurisdiction to demand such tax, he submits that Larger Bench decision is in favour of the petitioner.

The writ petition is disposed of in terms of Larger Bench decision of this Court (supra) and the demand notice is accordingly set aside. There shall be no order as to costs.

Consequently, miscellaneous petitions, if any pending, also stand disposed of.

DILIP B. BHOSALE, ACJ

S.V.BHATT, J

Date: 26 .11.2015

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