THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

and

THE HON'BLE SRI JUSTICE S. RAVI KUMAR

SPECIAL APPEAL No.1 of 2015

JUDGMENT: (per RR, J)

This appeal is preferred under Section 35(1) of the Andhra Pradesh Value Added Tax Act, 2005 against the order passed by the Commissioner of Commercial Taxes, dated 27.01.2015.

After putting forth their submissions on merits, both Sri J.V.Rao, learned counsel for the appellant and Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, on instructions, would submit that, instead of keeping the appeal pending on the file of this Court and granting stay, this Court may, instead, set aside the order of the Commissioner leaving it open to him to pass orders afresh in accordance with law.

As Learned counsel on either side seek a remand, the order of the Commissioner is set aside and the matter is remanded for his consideration afresh and in accordance with law. The Commissioner shall, before passing an order afresh, give the appellant a reasonable opportunity of being heard.

The appeal is accordingly disposed of. No costs.

RAMESH RANGANATHAN, J

2nd JULY, 2015.

S. RAVI KUMAR, J

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