THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE M.SEETHARAMA MURTI

WRIT PETITION No.35545 of 2015

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

The order of the second respondent dated 30.09.2015, in Form-VAT-305 for the tax period 2014-15 and 2015-16, is questioned in this Writ Petition, among others, on the ground that the order is bereft of reasons.

When the matter came up earlier, Sri Sk.Jeelani Basha, learned Standing Counsel for Commercial Taxes, sought time to obtain instructions. Today the learned Standing Counsel, on instructions, would submit that the petitioner's objections, to the show cause notice filed on 29.09.2015, would be considered in detail, and a fresh order of assessment would be passed by the assessing authority (second respondent). Learned Standing Counsel would request that a time frame be fixed for a fresh reasoned assessment order to be passed, by the second respondent, in accordance with law.

Sri V.Bhaskar Reddy, learned counsel for the petitioner, would point out that not only has the second respondent passed a common order for the tax period 2014-15 and 2015-16 under the Andhra Pradesh Value Added Tax Act, 2005, he had also levied central sales tax for the year 2015-16 under the very same assessment order. The impugned order dated 30.09.2015, passed by the second respondent, is set aside as it is bereft of reasons. The second respondent shall, at the earliest and in any event not later than one month from the date of receipt of a copy of this order, pass an order afresh and in accordance with law after giving the petitioner an opportunity of personal hearing as sought for by them in the objections filed in reply to the show cause notice. Needless to state that the second respondent shall pass separate orders of assessment under the Andhra Pradesh Value Added Tax Act and the Central Sales Tax Act,1957.

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

RAMESH RANGANATHAN, J

M.SEETHARAMA MURTI J

19th November, 2015.

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