HON'BLE SRI JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE A. RAMALINGESWARA RAO

WRIT PETITION No. 36851 OF 2014

JUDGMENT: (per the Hon'ble Sri Justice Dilip B. Bhosale)

This writ petition impugns the order dated 18-06-2014 and notice dated 01-11-2014 (Annexures P-1 and P-2), whereby the Commercial Tax Officer, under the Andhra Pradesh Value Added Tax, 2005, has demanded from the petitioner a sum of Rs.24,13,046/- as interest on the delayed payment of sales tax deferment in pursuance of the order of this Court dated
15-05-2013 in Writ Petition No. 14611 of 2013.

We have heard learned counsel for the parties.

Learned counsel for the petitioner submits that there is an error of calculation in the interest amount mentioned in the order dated 18-06-2014. According to the petitioner, the amount of interest that it is liable to pay is Rs.16,72,111/-.

Learned counsel appearing for the respondents submits that if the petitioner makes a representation to the 2nd respondent indicating the alleged error committed in calculation of interest, the same will be considered in accordance with law.

Having considered the submissions of learned counsel for the parties, in particular, the submissions of learned counsel appearing for the petitioner, we are satisfied that this writ petition can be conveniently disposed of by the following order:

The statement of learned counsel for the petitioner that the petitioner will deposit Rs.16,72,111/- within a period of four weeks from today is recorded and accepted. Accordingly, the petitioner is directed to deposit the said amount with the department within a period of four weeks from today.

It is open to the petitioner to make a representation indicating the error of calculation committed by the department in calculation of interest within a period of four weeks from today failing which it shall be liable to deposit the difference of the interest amount paid by them and demanded by the department within a period of two weeks therefrom.

If the petitioner makes representation, as aforementioned, the department shall consider the same on merits and communicate its decision to the petitioner within a period of four weeks from the date of its receipt. It is open to the 2nd respondent to invite a representative of the petitioner, if he so desires and advised, for personal meeting to understand the alleged error in calculation of the interest.

If the representation is rejected on merits, it is always open to the petitioner to challenge the same in appropriate proceedings, subject to payment of the difference of the amount paid and demanded within a period of four weeks from the date of the communication of order passed on the representation by the department. If the 2nd respondent is satisfied about the error of calculation, they may modify the impugned order and inform the petitioner accordingly.

With these observations, the writ petition is disposed of. Consequently, miscellaneous petitions, if any, also stand disposed of. No costs.

DILIP B. BHOSALE, J

A. RAMALINGESWARA RAO, J

23-01-2015
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