

THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 20945 of 2015

-

ORDER:- (per Hon'ble Sri Justice G. Chandraiah)

When the matter is taken up for hearing, both the learned counsel submitted that the subject matter of this case is covered by the orders passed by this Court in W.P.No.11528 of 2013 and batch.

2. This Court, by a Common Order dated 24.04.2015, disposed of W.P.No.11528 of 2013 and batch, wherein it was held as under:

“If dealers engaged in the construction and sale of residential apartments, houses, buildings or commercial complexes exercise the option, and comply with the conditions stipulated in Section 4(7)(d) and Rule 17(4), they cannot be denied the benefit of composition thereunder for the construction made by them, for the very same person, after execution of a registered deed for the sale of a semi-finished structure. Denial of the benefits of the composition scheme under Section 4(7)(d) to such dealers, for the post-sale construction made in terms of the initial agreement, is illegal and is contrary to the provisions of the AP VAT Act and the Rules made thereunder. The impugned assessment orders must therefore be, and are accordingly, set aside. The assessing authorities shall, in the light of what has been held hereinabove, re-

examine the matter and, after giving the petitioners a reasonable opportunity of being heard, pass orders afresh in accordance with law.”

3. Recording the submission made by the learned counsel for the parties, this writ petition is also disposed of in terms of the judgment in W.P.No.11528 of 2013 and batch. No costs. Miscellaneous petitions, if any pending in this writ petition, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

14th July, 2015

ksm

HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 20945 of 2015

14th July, 2015

ksm