HON'BLE SRI JUSTICE G.CHANDRAIAH

&

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

W.P. No. 25575 of 2015

DATE: 14.09.2015

Betweeen:

P. Venugopal Naidu .. Petitioner

And

State of Andhra Pradesh
and four others .. Respondents

O R D E R:- (per Hon’ble Sri Justice Challa Kodanda Ram)

The order dated 22.05.2015 passed by the 2nd respondent – Deputy Commissioner of Commercial Tax revising the order of assessment dated 30.03.2013 passed by the 3rd respondent-Deputy Commercial Tax Officer is under challenge.

A perusal of the impugned order dated 22.05.2015 reveals that a demand of VAT at Rs.6,76,635/- is made on account of non-filing of original TDS certificates before the assessing authority. It further shows that even at the time of revision of assessment the petitioner has not filed original TDS certificates.

The learned counsel for the petitioner has submitted that the petitioner filed Photostat copies of Form VAT 501-A before the assessing authority and neither the assessing officer nor the revisional authority had entertained any doubt and insisted on the petitioner placing original TDS certificates on record, however the petitioner is ready to submit original TDS certificates to the authorities concerned.

The learned Government Pleader for Commercial Tax, on instructions, has fairly submitted that the impugned order may be set side with a direction to the petitioner to approach the 2^{nd} respondent by producing original TDS certificates for verification and necessary orders.

Recording the submission made by the learned Government Pleader for Commercial Tax, we feel it appropriate to dispose of the writ petition with the following direction:

> "The impugned order dated 22.05.2015 passed by the 2^{nd} respondent – Deputy Commissioner of Commercial Tax is set aside, however the petitioner shall approach the 2^{nd} respondent and place before him the original TDS certificates for verification and necessary orders within a period of four weeks from the date of receipt of a copy of this order. On production of such TDS certificates, the 2^{nd} respondent shall consider the same and pass appropriate orders."

With the above direction, the writ petition is disposed of. No order as to costs.

As a sequel to the disposal of the writ petition, Miscellaneous Petitions, if any pending, shall stand disposed of as infructuous.

G. CHANDRAIAH, J

14.09.2015

CHALLA KODANDA RAM,J

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