

THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 23995 of 2015

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

Questioning the order dated 12.06.2015 passed by the 1st respondent in Form VAT 305 in AO No.25369 for the period 2014-15 (upto December, 2014), this petition is filed.

2. The petitioner is a partnership firm engaged in the business of sale of minerals and is a registered dealer on the rolls of the 2nd respondent under the A.P.VAT Act, with TIN No.36730175158. Precisely, the grievance of the petitioner is that the 1st respondent, based on an earlier authorisation obtained from the 3rd respondent vide Form VAT ADM 1B No.36150109230585158 dated 09.01.2015 and Form VAT ADM 1C No.20-150203137825 dated 03.02.2015 pertaining to the tax period 2011-12 to 2013-14, conducted audit and proposed to levy tax for the subsequent tax period i.e. 2014-15 and that too without affording an opportunity to the petitioner to submit objections. The petitioner states that there is no separate authorisation for the 1st respondent for the tax period 2014-15.

3. Learned Special Government Pleader for Commercial Taxes submits that a perusal of the impugned order would

show that the same was passed by the 1st respondent without there being a separate authorisation for the tax period 2014-15.

4. In that view of the matter, the impugned order dated 12.06.2015 is set aside and the matter is remanded to the 1st respondent for fresh disposal, after giving opportunity to the petitioner to submit his objections, in accordance with law.

5. Accordingly, the writ petition is allowed. No costs. Miscellaneous petitions, if any pending in this writ petition, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

10th August, 2015

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