

**THE HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO**

WRIT PETITION No.10108 OF 2015

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ORDER: (Per Hon'ble Sri Justice R. Subhash Reddy)

This Writ Petition is filed questioning the notice, dated 04.03.2015, issued by the Commercial Tax Officer, South Circle, Vizianagaram, and the further communication, dated 31.03.2015, issued by the Depot Manager, APSRTC, Salur, to the Commercial Tax Officer, Parvathipuram.

Petitioner has entered into an agreement with the Regional Manager, APSRTC, Vizianagaram, for hiring the buses owned by him. On the ground that as per Section 4 (8) of Andhra Pradesh Value Added Tax Act, 2005 (for short, 'the Act'), every person who transfers the right to use goods taxable under the Act is liable to pay tax on the amount received from the lessee, demand was raised against the petitioner for payment of outstanding amount vide Form VAT 206, dated 18.01.2014 and to collect the arrears from the petitioner, a garnishee notice was sent to the Depot Manager, Salur. In response to such notice, the Depot Manager, Salur, has remitted the amount as shown in letter, dated 31.01.2015, and so far as the petitioner is concerned, at Sl.No.8 for the bus bearing No.AP 35U

8829, an amount of Rs.25,500/- was shown.

When the matter is called, it is submitted by Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, that pursuant to the revised show-cause notice, dated 04.03.2015, final orders are passed and as such, the petitioner can question such order and there are no grounds to entertain this Writ Petition, which is filed against the show-cause notice.

So far as the communication, dated 31.03.2015, is concerned, the said amounts are remitted only after issuance of garnishee notice pursuant to Form VAT 206, dated 18.01.2015, which was set aside by this Court in W.P.No.5602 of 2014.

Inasmuch as pursuant to the revised show-cause notice, dated 04.03.2015, final orders are passed, we are of the view that there is no reason for entertaining this Writ Petition against such show-cause notice. If the petitioner is aggrieved by the final orders passed pursuant to the notice, dated 04.03.2015, it is open for him to question the same, but at the same time, so far as the amount of Rs.25,500/- paid by the Depot Manager, Salur, pursuant to the garnishee notice is concerned, as per respondent Nos.1, 2 and 6, as there is a claim of more than Rs.1,00,000/- against the petitioner, the same shall be

adjusted towards the arrears payable by the petitioner.

Subject to the above, the Writ Petition is disposed of.
Miscellaneous Petitions, if any, pending in this Writ
Petition shall stand closed. No costs.

R. SUBHASH

REDDY, J

Dr. B. SIVA SANKARA

RAO, J

April 20, 2015
MD