

**THE HON'BLE SRI JUSTICE G. CHANDRAIAH**  
**AND**  
**THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM**

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**WRIT PETITION No.21498 of 2015**  
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**ORDER:** (per Hon'ble Sri Justice G. Chandraiah)

This writ petition is filed seeking writ of Mandamus declaring the penalty order, dated 01-05-2015 for the tax period 26-02-2014 to 08-12-2014 by the 1<sup>st</sup> respondent is without jurisdiction, since the show cause notice dated 02-02-2015 issued without authorization and the authorization was issued on 16-02-2015 arbitrary, illegal and contrary to law and consequently liable to set aside as nullity.

The writ petition came up for admission on 14-07-2015. On which date the matter has been listed today.

Learned counsel for the petitioner submit that the impugned order is without jurisdiction since authorization was issued prior to the impugned notice, dated 02-02-2015 under Rule 25 (5) of the A.P. VAT Rules, 2005.

As could be seen from the record that the authorization for assessment was issued vide ADMIB No.36141126328891123, dated 26-11-2014 and whereas the notice for assessment of VAT under Rule 25 (5) of the Rules was issued on 02-02-2015. That means the VAT 305 A notice for assessment of VAT under Rule 25

(5) of the Rules is without authorization as required under Rule 59 of the Rules.

In that view of the matter, the impugned notice is set aside and remitted the matter to the authorities to take appropriate action, in accordance with law. This issue is no more *res integra* in view of the judgment of this Court in W.P.No.11819 of 2014, dated 22-08-2014.

Accordingly, the writ petition is allowed. It is open to the authorities to consider the objections raised, if any, after issuing notice. There shall be no order as to costs.

Miscellaneous petitions, if any, pending in this writ petition shall stand closed.

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**G. CHANDRAIAH, J**

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**CHALLA KODANDA RAM, J**

**July 20, 2015**

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