THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLR SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NOs.4601, 5940, 5958,

6470, 6471 AND 6659 OF 2012

COMMON ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Sri S.Dwarakanath, learned counsel for the petitioners and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would agree that the subject matter of all these Writ Petitions is covered by the judgment of Division Bench of this Court in **Sri Balaji Flour Mills v. Commercial Tax Officer-II, Chittoor**. These Writ Petitions are also disposed of in accordance with and in terms of the order passed in **Sri Balaji Flour Mills**[1].

It is made clear that the Writ Petitions are disposed of only on the question of jurisdiction of the assessing authority to assess the petitioners to tax, without authorization from the Deputy Commissioner, as the rules, prior to its being amended with effect from 23.01.2013, disabled even the territorial authority to assess the dealer to tax without authorization. All other questions, urged in this Writ Petition, are left open.

Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would request this Court to fix a time frame for fresh assessment orders to be passed. As the territorial assessing authority is now conferred jurisdiction by the amended rules, with effect from 23.01.2013, to assess the dealer to tax without authorization from the Deputy Commissioner, the territorial assessing authority shall, at the earliest and in any event not later than two (2) months from the date of receipt of a copy of this order, pass assessment orders afresh and in accordance with law after giving the petitioner an opportunity of being heard.

There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

25th November 2015

RRB