

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

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Writ Petition No.17568 of 2016

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri S.Dwarakanath, learned counsel for the petitioner, and Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, and, with their consent, the writ petition is disposed of at the stage of admission.

The proceedings under challenge in this writ petition is the assessment order in VAT Form-305 dated 22.03.2016 assessing the petitioner to tax under Section 21(5) of the A.P.Value Added Tax Act, 2005 (for short "the Act"). The petitioner, a commission agent who claims to have obtained a licence from the Agricultural Market Committee, was issued a notice in Form VAT 305-A dated 27.02.2016 calling upon them to show cause why tax of Rs.2,82,500/- be not levied on them. The petitioner submitted their detailed objections in reply thereto, by letter dated 16.03.2016, stating that there were no sales to unregistered dealers; there was no liability of tax as per Rule 34(1) and 34(2A)(b) of the Act; the provisions for filing return and assessment under Section 20 and 21 of the Act were not applicable, since the requirement of registration under Section 17 of the Act was not made applicable to such commission agents; and the petitioner was regulated by the provisions of the A.P. (Agricultural Produces and Live Stock) Markets Act, 1966.

While the assessing authority has recorded in the impugned assessment order, receipt of the petitioner's letter of objection dated 16.03.2016, none of the contentions raised therein have been considered. The impugned order must be, and is accordingly, set aside on the short ground that it is bereft of reasons. The assessing authority shall, after giving the petitioner an opportunity of a personal hearing, pass a reasoned order considering the objections raised by the petitioner in their reply to the show cause notice.

The writ petition is, accordingly, disposed of. Miscellaneous Petitions

pending, if any, shall stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M.SATYANARAYANA MURTHY, J

07th June, 2016.

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Date: 07.06.2016

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