IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE P. NAVEEN RAO

PUBLIC INTEREST LITIGATION Nos. 355 and 356 of 2015

Date: 30.03.2016

P.I.L.No.355 of 2015
Between:

All India Federation of Tax Practitioners,
Rep., by its Vice President, South Zone,
Prakasam District.

… Petitioner

And

State of A.P., rep., by its Principal Secretary,
Revenue (CT) Department,
Hyderabad & others.

… Respondents

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE P. NAVEEN RAO

PUBLIC INTEREST LITIGATION Nos. 355 and 356 of 2015

PC: (per the Hon'ble the Acting Chief Justice Dilip B. Bhosale)

Heard Sri B. Srinivasa Rao, learned counsel for the petitioners, Sri S.Suribabu and Sri J. Anil Kumar, learned Standing Counsel for Commercial Tax, learned Government Pleader for General Administration for respondent No.3 and Sri B. Narayana Reddy, learned Assistant Solicitor General, for respondent No.4.

All India Federation of Tax Practitioners, South Zone, filed these petitions seeking the following reliefs:

PIL.No.355 of 2015

> "For the reasons stated in the accompanying affidavit, the petitioner prays that the Hon'ble Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of Mandamus declaring the inaction/inertia on the part of the State of Andhra Pradesh in initiating the necessary action in the direction of filling up the post of Chairman and other posts of the Accounts member from Indian Revenue Services in the cadre of Additional Commissioner, Income Tax, Central Excise and also the permanent State representative post in the cadre of the Deputy Commissioner of Commercial Taxes in the Andhra Pradesh State VAT Appellate Tribunal at Visakhapatnam vacant as illegal, arbitrary, unjust, improper, effecting the very efficacious functions of the appellate tribunal and consequently direct the respondents to fill up the aforesaid posts forthwith in the interest of the revenue, assessee public and administration of justice and grant such other relief or reliefs as are deemed fit and proper under the circumstances of the case."

PIL.No.356 of 2015

> "For the reasons stated in the accompanying affidavit, the petitioner prays that the Hon'ble Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of Mandamus declaring the inaction/inertia on the part of the State of Telangana in initiating the necessary action in the direction of filling up the post of Chairman as also departmental member from Commercial Tax in the cadre of Additional Commissioner of Commissioner Taxes and also the permanent State representative post in the cadre of the Deputy Commissioner of Commercial Taxes in the Telangana State VAT Appellate Tribunal at Hyderabad vacant since a long time as illegal, arbitrary, unjust, improper, effecting the very efficacious functions of the appellate tribunal and consequently direct the respondents to fill up the aforesaid posts forthwith in the interest of the revenue, public and administration of justice and grant such other relief or reliefs as are deemed fit and proper under the circumstances of the case."

We are informed by learned counsel for the parties that so far as appointment of judicial officer is concerned, the Governments have ratified the action of the Registrar (Vigilance), High Court of Judicature, Hyderabad, and in view thereof, the question of appointing Chairman of the Tribunals stands satisfied.

The State of Telangana has filed counter affidavit, dated 01.03.2016, giving undertaking to this Court that they shall appoint the remaining Member of the Tribunal, namely, a departmental member of the rank of a Joint Commissioner of Commercial Tax, within a period of three months from today. Their statement is recorded and accepted. Similarly, learned Government Pleader appearing for the State of Andhra Pradesh submits that the State of Andhra Pradesh shall also appoint the remaining Member of the Tribunal, namely, the Accounts Member of the rank of an Additional Commissioner, Income Tax, within a period of three months from today. His statement is also recorded and accepted.

In view thereof, nothing further survives in these petitions. We hope and trust that both the State Governments shall complete the constitution of respective Tribunals, as provided for under Section 3 of the Andhra Pradesh Value Added Tax Act, 2005, within a period of three months from today.

With the above observation, the public interest litigations are disposed of. Miscellaneous petitions, if any, shall also stand disposed of.

DILIP B.BHOSALE, ACJ

P. NAVEEN RAO, J

Date: 30.03.2016
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