

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 A.V. SESA SAI

-

WRIT PETITION No. 17146 OF 2005

Date: 03.02.2016

Between:

Gudivada Communications,

Rep., by its Manager,

Gudivada.

... Petitioner

And

The Commissioner,

Gudivada Municipality,

Gudivada, Krishna Reddy District,

& another.

... Respondents

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE

AND

HON'BLE SRI JUSTICE A.V. SESA SAI

WRIT PETITION No. 17146 OF 2005

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

Heard learned counsel for the petitioner, Sri Nimmagadda Venkateshwarlu for respondent No.1 and Sri S. Suri Babu for respondent No.2.

The petitioner in the instant writ petition seeks the following prayer:

“For the reasons stated in the affirming affidavit, it is prayed that this Hon'ble Court may be pleased to issue Writ of Mandamus or any other writ, order or direction, declaring that the petitioner is not liable to pay the entertainment tax on cable service provided by it to the cable operators in the absence of any prescription of the rules regarding the manner of levy, collection of tax, submission of returns by the petitioner, as mentioned in Section 15A(3) of the Andhra Pradesh Entertainment Tax Act 1939 and consequently set aside the impugned final notice of the respondent dated 07.07.2005, seeking payment of entertainment tax of Rs.11,36,468/- as without authority of law and to pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.”

Though the petitioner has challenged the letter, dated 07.07.2005, treating it as a final notice, has not challenged the notice, dated 21.06.2005, on the basis of which the impugned letter, dated 07.07.2005, was issued.

We have perused the notice, dated 21.06.2005, and so also the letter, dated 07.07.2005, and it appears to us that the 1st respondent has demanded Rs.11,36,468/- from the petitioner @ Rs.4/- per connection payable for the period commencing from 01.01.2003 till 30.03.2005.

Learned counsel for the petitioner submits that the petitioner would be satisfied if notice, dated 21.06.2005, is treated as show cause notice and if he is allowed to submit his reply to the same with direction to the respondents to decide the notice afresh. Learned counsel for the respondents submits that he has no objection for adopting such course of action. Hence, we dispose of the writ petition by the following order:

“The petitioner shall furnish his reply to the notice, dated 21.06.2005, within a period of two weeks from today. While furnishing his reply, he shall also place on record copy of this order and the writ petition with annexures. The respondents shall decide the notice afresh in the light of the reply that will be filed by the petitioner as expeditiously as possible and preferably within a

period of six weeks from the date of reply. The respondents shall also grant an opportunity of being heard to the petitioner, if necessary.”

With these observations, the writ petition is disposed of. All contentions of the parties are kept open.

Miscellaneous petitions, if any, shall also stand disposed of. There shall be no order as to costs.

DILIP B. BHOSALE, ACJ

A.V. SETHA SAI, J

Date: 03.02.2016

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Note: Furnish C.C. today.