

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION Nos.20339 and 20413 of 2016

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

The penalty orders passed by the 1st respondent dated 11.05.2016 under Section 53(3) of the A.P.Value Added Tax Act, 2005, for the tax periods 2013-14 and 2014-15, are questioned in these writ petitions as being illegal and in violation of principles of natural justice.

Sri S.Dwarakanath, learned counsel for the petitioner, would draw our attention to the reply filed by the petitioner to the show cause notice wherein they specifically asked for a personal hearing. The petitioner's grievance is that the impugned orders of penalty were passed without affording them such an opportunity.

When the matter came up earlier Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, sought time to obtain instructions. Today, the learned Standing Counsel, on instructions, would fairly state that, by oversight, a personal hearing was not afforded to the petitioner; and, instead of keeping the writ petitions pending on the file of this Court and granting stay, it would suffice if the impugned orders of penalty are set aside and the 1st respondent is directed to pass orders afresh within a specified time frame.

As both Sri S.Dwarakanath, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel or Commercial Taxes, would agree that a period of one month be fixed for fresh orders to be passed, the writ petitions are disposed of setting aside the impugned orders of penalty, and remanding the matter to the 1st respondent for fresh consideration, in accordance with law, after affording the petitioner an opportunity of a personal hearing. The entire exercise, culminating in fresh orders being passed, shall be completed at the earliest and, in any event, within one month from the date of receipt of a copy of this order.

Both the writ petitions are disposed of accordingly. Miscellaneous

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

RAMESH RANGANATHAN, J

M.SATYANARAYANA MURTHY, J

27th June 2016.
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Date: 27.06.2016

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