THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.16195 OF 2016

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

The proceedings, under challenge in this Writ Petition, is the urgent notice issued on 22.02.2016 by the second respondent. Sri K.Durga Prasad, learned counsel for the petitioner, would draw attention of this Court to the earlier notice issued under Section 16 (c) of the APGST Act on 17.05.2014 whereby the petitioner was informed that a sum of Rs.63,61,731/- was due. Learned counsel would draw our attention to the letter of Andhra Bank dated 01.07.2014 informing the second respondent that a sum of Rs.63,61,731/- was being paid to them in the form of different demand drafts. According to the learned counsel, since the petitioner had already paid Rs.63,61,731/-, the subsequent notice dated 22.02.2016, calling upon the petitioner to pay a further sum of Rs.61,80,991/-, is illegal.

As has been rightly pointed out by Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, the amount demanded under the notice dated 17.05.2014 is different from the amount demanded under the notice dated 22.02.2016. While the former related to the APGST dues for the period 1999-2000 to 2004-05, CST dues for the period 2007-08 to 2012-13 and VAT dues for the period 2006-07 and 2008-09, the subsequent demand notice dated 22.02.2016 relates to interest on CST from 2007-08 to 2012-13, interest on the amount demanded under VAT upto 30.09.2010, interest on the penalty amount, and the VAT dues for the assessment period 01.10.2010 to 31.10.2012.

It is evident that the amount demanded under the subsequent notice dated 22.02.2016 is different from the amount demanded under the earlier notice dated 17.05.2014. Merely because the petitioner had paid Rs.63,61,731/- towards the earlier notice dated 17.05.2014, they cannot now contend that the subsequent demand notice dated 22.02.2016 is illegal, as the amount demanded under the impugned notice dated 22.02.2016 relates to a period different from that which was the subject matter of the notice dated 17.05.2014. The action of the respondent, in calling upon the petitioner to pay the amount due under the subsequent notice dated 22.02.2016, cannot be faulted. We see no reason, therefore, to exercise jurisdiction under Article 226 of the Constitution of India to interfere.

The Writ Petition fails and is, accordingly, dismissed. It is open to the petitioner to approach the second respondent to seek such clarifications as they may desire to seek. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

12th July 2016
RRB