HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

WRIT PETITION No.575 OF 2016

ORDER: (*Per* Hon'ble Sri Justice Ramesh Ranganathan)

The Revised Form-4 notice dated 12.10.2015, which is demand prior to attachment of land under the A.P. Revenue Recovery Act, 1864 (for short, 'the Act'), is questioned in this writ petition, as being arbitrary and illegal.

The petitioner, a registered dealer under the Andhra Pradesh General Sales Tax Act, 1957 and the Andhra Pradesh Value Added Tax Act, 2005, was assessed to tax by the 2nd respondent. On Appeal, the Appellate Deputy Commissioner remanded the matters to the Assessing Authority. The orders of the Appellate Deputy Commissioner, remanding the matters to the Assessing Authority, were revised by the Joint Commissioner CT (legal), and the petitioner was called upon to pay tax for the assessment years 1994-95, 2000-01, 2001-02 and 2002-03. Aggrieved thereby, the petitioner carried the matters in appeal to the Andhra Pradesh Value Added Tax Appellate Tribunal, Visakhapatnam (for short, 'the Tribunal') in T.A. Nos.256 of 2011, 316 of 2008, 255 of 2011 and 345 of 2011. While the appeals were filed during the years 2008 to 2011, the petitioner chose not to file any applications seeking stay of the orders of the Joint Commissioner. It is only after a notice was issued on 21.04.2015, asking them to pay the amount within 4 days failing which action would be taken under the Act, that they filed T.M.P. Nos.1, 2, 12 and 13 of 2006 in the aforesaid appeals.

While the applications, seeking stay, were no doubt filed only after the petitioner was informed that action would be taken under the Act, it would be wholly inappropriate for us to examine whether or not the petitioner is entitled for stay, pending disposal of the Appeals, by the Tribunal as the said applications are still pending consideration of the Tribunal.

Ends of justice would be met if the Tribunal is requested to decide the aforesaid T.M.Ps at the earliest and, in any event, not later than 4 weeks from the date of receipt of a copy of this order. Till the T.M.Ps are disposed of by the Tribunal, the respondents shall not take any coercive steps for recovery of the tax dues.

The Writ Petition is, accordingly, disposed of. In consequence, miscellaneous petitions, if any, pending in this writ petition, shall stand closed.

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RAMESH RANGANATHAN, J

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M. SATYANARAYANA MURTHY, J

Date: 01-02-2016.
Dsh

HON'BLE SRI JUSTICE RAMESH RANGANATHAN

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HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

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WRIT PETITION No.575 OF 2016

(Order of the Division Bench delivered by
Hon'ble Sri Justice Ramesh Ranganathan)

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Date. 01-02-2016

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