

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

WRIT PETITION NO.30232 OF 2016

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

Heard Dr. T.Ramesh Babu, learned counsel for the petitioner and Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission. The endorsement issued by the Assistant Commercial Tax Officer dated 29.08.2016, rejecting the petitioner's application for inclusion of certain commodities in their VAT and CST registration certificates, is questioned in this Writ Petition as being arbitrary and illegal.

It is wholly unnecessary for us to examine the rival submissions in this regard, as Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, would submit that, if an application is filed in Form VAT 112 for inclusion of the commodities sought for in the registration certificate both under the APVAT Act and under the CST Act, the registering authority would consider the said application and pass necessary orders in accordance with law within one month from the date of receipt of the said application.

In view of the aforementioned submissions, the impugned endorsement is set aside. The petitioner shall, within two (2) weeks from today, submit an application in Form VAT 112 seeking amendment of both their CST and the APVAT registration certificates. The first respondent shall, within one month from the date of receipt of the petitioner's application, consider the same,

pass a reasoned order in accordance with law, and communicate the same to the petitioner. The entire exercise, culminating in a fresh order being passed, shall be completed within a period of two (2) months from the date of the receipt of a copy of this order.

The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, ACJ)

(U.DURGA PRASAD RAO, J)

8th September 2016

Note: Issue CC by two days

B/O
RRB

