THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE SURESH KUMAR KAIT

WRIT PETITION NO.10252 OF 2016

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

Heard Sri G.Narendra Chetty, learned counsel for the petitioner and the learned Special Standing Counsel for Commercial Taxes and, at their request, the Writ Petition is disposed of at the stage of admission. The assessment order in Form VAT 305A dated 29.02.2016 is subjected to challenge in this Writ Petition mainly on the ground that a substantial part of the turnover, which is subjected to tax, is barred by limitation. The assessing authority subjected the petitioner to tax, for the period January 2010 to June 2015, by the assessment order dated 29.02.2016. The period of limitation, to make an assessment under Section 21(3) of the Andhra Pradesh Value Added Tax Act, 2005 ("the Act" for brevity), is four (4) years. The contents of the assessment order do not attract the ingredients of Section 21(5) of the Act nor is it so alleged. Consequently the period prior to February 2012 is barred by limitation as the assessment order was passed more than four years thereafter on 29.02.2016.

As a composite order of assessment has been passed for the period from January 2010 to June 2015, the tax liability, for the period from January 2010 to June 2012 is not discernable. We consider it appropriate in such circumstances to set aside the assessment order as being barred by limitation for the period from January 2010 to January 2012. The assessing authority shall, at the earliest and in any event within two (2) months from the date of receipt of a copy of this order, pass a fresh assessment order for the period from February 2012 onwards after giving the petitioner an opportunity of being heard.

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

(RAMESH RANGANATHAN, J)

(SURESH KUMAR KAIT, J)

13th April 2016
RRB