THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

Writ Petition No.9923 of 2006

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

This writ petition is filed questioning the revisional order passed by the Deputy Commissioner on 20.12.2004 for the assessment year 1997-98 under the A.P.General Sales Tax Act (for short "the Act") on the ground that it is beyond the period of limitation of four years prescribed under Section 20(3) of the said Act.

An assessment order was passed, for the assessment year 1997-98, on 05.03.2001 and a copy thereof was served on the petitioner on 06.09.2001. The four year period of limitation, prescribed under Section 20(3) of the Act, expired on 05.09.2005. While the revisional order is dated 25.11.2004, a copy thereof is said to have been served on the petitioner on 24.10.2005. The explanation furnished in the counter affidavit is that the said order was misplaced in their office resulting in belated service of the order. As the order was served on 24.10.2005, less than two months after expiry of the period of limitation, and the said order is dated 25.11.2004 which is within the limitation period of four years, we do not consider the delay to be so inordinate as to necessitate an inference that the revisional order is antedated. We see no reason, therefore, to exercise discretion under Article 226 of the Constitution of India to interfere.

The writ petition fails and is, accordingly, dismissed. The miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date:06.04.2016
JSU

<u>THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN</u>

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

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