

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

Writ Petition No.17899 of 2016

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

Heard Ms.S.Pranathi, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, and, at their request, the writ petition is disposed of at the stage of admission.

The action of the 4th respondent in not issuing a revocation order under Section 29 of the A.P.Value Added Tax Act, 2005 (for short "the Act") to the 2nd respondent, inspite of the order passed by the Additional Commissioner (CT) dated 18.05.2016, is questioned in this writ petition as being illegal and arbitrary.

The petitioner, a rice miller, is an assessee on the rolls of the 4th respondent who passed an assessment order dated 30.11.2015 raising a demand of Rs.5,83,048/-. Aggrieved thereby, the petitioner carried the matter in appeal to the Appellate Deputy Commissioner (CT), Vijayawada who, without issuing notice to the petitioner, passed an order dated 25.01.2016 dismissing the stay petition. The assessing authority issued an order of penalty dated 30.12.2015 against which the petitioner carried the matter in appeal. The stay petition, filed by the petitioner before the Appellate Deputy Commissioner, was rejected on 30.03.2016.

Aggrieved by both the orders passed by the Appellate Deputy Commissioner dated 25.01.2016 and 30.03.2016, the petitioner carried the matter in revision before the Additional Commissioner who, by order dated 18.05.2016, granted stay on condition that the petitioner deposits the entire tax due i.e for a sum of Rs.5,83,048. In the interregnum the assessing authority issued a notice under Section 29 of the Act dated 27.02.2016 calling upon the 2nd respondent-bank to pay Rs.10,93,196/-. Aggrieved thereby, the present Writ Petition.

As the petitioner is now required, in terms of the revisional order passed by the Additional Commissioner, only to pay Rs.5,83,048/-, we

consider it appropriate to dispose of the Writ Petition directing the 2nd respondent-bank to pay Rs.5,83,048/-, from the petitioner's account, to the 4th respondent. After the said sum of Rs.5,83,048/- is paid by them, the petitioner shall be permitted to operate their bank account. Needless to state that this order shall not preclude the respondents, if they so choose, from initiating action afresh after the appeals, preferred by the petitioner, are disposed of by the Appellate Deputy Commissioner.

Miscellaneous Petitions pending, if any, shall also stand disposed of.

There shall be no order as to costs.

RAMESH RANGANATHAN, J

M.SATYANARAYANA MURTHY, J

09th June, 2016.
JSU

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

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Date: 09.06.2016

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