THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

WRIT PETITION No.20682 OF 2006

ORDER: (**Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)**

The proceedings under challenge in this writ petition is the assessment order dated 31.3.2003 passed for the assessment year 1999-2000. The petitioner herein was earlier provisionally assessed to tax, for the assessment year 1999-2000, on 14.10.1999. The assessee's appeal thereagainst was allowed on 1.1.2000, and the matter was remanded to the assessing authority who passed a final order of assessment on 31.3.2003.

Under the second proviso to Section 14(1) of the Andhra Pradesh General Sales Tax Act, 1957, the assessment order, under Section 14(1), was required to be passed within two years for assessments relating to the year 1999-2000. Consequently the assessment order, for the year 1999-2000, should have been passed on or before 31.3.2002. As the assessment order has been passed only on 31.3.2003, beyond the period of limitation, the impugned order of assessment must be, and is accordingly, set aside on this short ground.

The writ petition is allowed. The miscellaneous petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(U.DURGA PRASAD RAO, J)

15th December, 2016

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HIGH COURT OF JUDICATURE AT HYDERABAD

FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

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