THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

WRIT PETITION NOs.17061 AND 17097 OF 2016

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

Heard Sri Kuriti Bhaskara Rao, learned counsel for the petitioner and Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes and, with their consent, both the Writ Petitions are disposed of at the stage of admission.

The orders under challenge in these Writ Petitions are the order passed by the appellate Deputy Commissioner, Vijayawada dated 26.04.2016 rejecting the petitioner's appeal under Section 9B of the Andhra Pradesh Entertainment Tax Act on the ground that the appellant had not preferred any appeal against the original assessment order dated 19.09.2014; and the order of assessment had become final. The appeals before the Appellate Deputy Commissioner were preferred by the petitioner not against the earlier assessment order dated 19.09.2014, but against the final notice dated 01.03.2016, passed as a consequence of the earlier assessment order, demanding payment of the assessed tax. Even these appeals came to be dismissed. Thereafter, the impugned notice dated 06.05.2016 was issued calling upon the petitioner to pay the taxes due.

As the original assessment orders, passed by the Entertainment Tax Officer on 19.09.2014, have attained finality, the subsequent action taken by the respondents, in calling upon the petitioner to pay the tax due, does not necessitate interference in the present writ proceedings. Rejection of the appeals, by the appellate authority, on the ground that the assessment order has attained finality is also in accordance with law.

Sri Kuriti Bhaskara Rao, learned counsel for the petitioner, would request this Court to grant liberty to the petitioner to question the assessment orders dated 19.09.2014 in appropriate legal proceedings.

Granting liberty as sought for, both the Writ Petitions fail and are, accordingly, dismissed. It is made clear that this Court has not expressed any opinion as to whether it is open to the petitioner to now question the assessment orders passed nearly two years ago on 19.09.2014. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

(RAMESH RANGANATHAN, J)

(U.DURGA PRASAD RAO, J)

21st July 2016
RRB