

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.15908 OF 2016

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

Heard Dr. S.R.R.Viswanath, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission.

The revisional order passed by the first respondent-Deputy Commissioner (CT) vide proceedings dated 29.03.2016 is questioned in this Writ Petition as being contrary to Sections 4(7)(d) and 64 of the Andhra Pradesh Value Added Tax Act, 2005, and contrary to the law declared by this Court in **Omega Shelters (P) Ltd., v. The Assistant Commissioner (CT) LTU & Others**^[1].

It is wholly unnecessary for us to dwell on the question whether the revisional order falls foul of the law declared by this Court in **Omega Shelters**¹, as the impugned revisional order must be set aside on the short ground that the revisional authority (the first respondent) did not deal with the objections raised by the petitioner in their reply to the revisional show cause notice. The petitioner had specifically referred to, and had relied upon, the judgment of this Court in **Omega Shelters**¹; and the first respondent was duty bound to consider the said objections and examine whether the petitioner's case was covered by the law declared by this Court in **Omega Shelters**¹. On the sole ground that the revisional authority had failed to consider the objections raised by the petitioner, and has not dealt with their contention that the judgment of this Court in **Omega Shelters**¹ squarely applies to their case, the impugned revisional order must be, and is accordingly, set aside. The first respondent shall consider the

matter afresh and pass a fresh order of revision in accordance with law after giving the petitioner an opportunity of a personal hearing.

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

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

6th June 2016

RRB

[\[1\]](#) (2015) 83 VST 51