THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

WRIT PETITION NO.38790 OF 2016

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

Heard Sri S.Dwarakanath, learned counsel for the petitioner, and Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, and, with their consent, the Writ Petition is disposed of at the stage of admission.

The proceedings of the Deputy Commissioner (CT), Warangal dated 21.06.2016, for the tax period 2010-11 and 2011-12, subjecting the petitioner to tax on the sale of mobile phones treating them as unclassified goods under Schedule V to the Andhra Pradesh Value Added Tax Act, 2005 ("the Act" for brevity) is under challenge in this Writ Petition.

In reply to the show cause notice issued by the first respondent on 24.03.2015, the petitioner filed their objections thereto by their letter dated 01.06.2015 putting forth elaborate contentions in support of their submission that the subject goods would fall within the ambit of transmission apparatus under Entry 39(15)(a) of Schedule IV to the Act. Except to state that cellular phone/cellular mobile do not find place in Schedule IV, none of the contentions put fortha on behalf of the petitioners were even noted, let alone considered in the order under challenge in this Writ Petition.

The impugned order is totally bereft of reasons and must be and is, accordingly, set aside on this ground alone. The first respondent shall, at the earliest and after affording the petitioner an opportunity of a personal hearing, pass orders afresh in accordance with law not later than two (2) months from the date of receipt of a copy of this order.

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, ACJ)

(A.SHANKAR NARAYANA, J)

14th November 2016
RRB