THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE SURESH KUMAR KAIT

Writ Petition No.14225 OF 2016

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

Heard Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri 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 order under challenge in this writ petition is the assessment order dated 24.11.2015 whereby the petitioner was subjected to tax, under Section 4(4) of the A.P.Value Added Tax Act, 2005 (for short "the Act'), on the price of paddy purchased from unregistered dealers/farmers proportionate to the sale of husk.

The scope of Section 4(4) of the Act, and its application to levy of tax on the purchase price of paddy from unregistered dealers/farmers proportionate to the sale of husk exempt from tax under the Act, arose for consideration before a Division Bench of this Court in ***K.G.F.Cottoons (P) Limited vs. Assistant Commissioner (CT)***[1]. The assessing authority's attention has evidently not been drawn to the law declared in the aforesaid judgment.

We consider it appropriate, in such circumstances, to set aside the impugned order of assessment, and remand the matter to the assessing authority who shall consider the law declared by the Division Bench in ***K.G.F.Cottoons (P) Limited***[1], give the petitioner an opportunity of personal hearing and, thereafter, pass a fresh assessment order in accordance with law.

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

RAMESH RANGANATHAN, J

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SURESH KUMAR KAIT, J

Date:27.04.2016

JSU

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[1] (2015) 60 APSTJ 135 (HC-Telangana & A.P.)