

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.16430 OF 2016

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

The proceedings under challenge in this Writ Petition is the assessment order dated 30.03.2016 for the tax period April, 2014 to 25.11.2015 passed by the first respondent based on the authorization from the Deputy Commissioner (CT), Anantapur.

The impugned order is questioned by Sri G.Narendra Chetty, learned counsel for the petitioners, on two grounds, firstly that, in the absence of a unique identification number being granted in terms of the circular issued by the Commissioner (CT), the alleged authorisation issued to the first respondent by the Deputy Commissioner is not valid; and secondly a common assessment order both under the CST Act and under the A.P. VAT Act cannot be passed.

While contending that a unique identification number would apply only in the case of registered VAT dealers and has no application to the petitioner who is not a registered dealer, Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would however fairly submit that, in so far as a common assessment order has been passed both under the A.P. VAT Act and under the CST Act, the impugned order is contrary to law.

In view of the submission made by the learned Special Standing Counsel, it is wholly unnecessary for us to examine whether absence of a unique identification number would also vitiate the impugned order as the assessment order must be set aside solely on the ground that a common assessment order both under the A.P. VAT Act and under the CST Act cannot be passed. The impugned order is set aside. It is made clear that this order shall not preclude the respondents from passing assessment orders afresh separately under

the A.P. VAT Act and the CST Act in accordance with law.

The Writ Petition is 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)

2nd June 2016

RRB