

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.40968 of 2016

ORDER: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Heard Sri Tej Prakash Toshniwal, 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 respondents initiated penalty proceedings, under Section 53(3) of the A.P. Value Added Tax Act, 2005 (for short "the Act") and issued notice in VAT Form 203A on 18.02.2015. The petitioner submitted their reply by letter dated 27.02.2015. The impugned order of penalty was passed on 04.08.2016 recording receipt of the reply submitted by the petitioner. A perfunctory order was passed holding that the reply of the dealer was examined, it was rejected, and the penalty order was confirmed. None of the contentions, urged in the reply to the show cause notice, was even noted much less considered.

While we were initially inclined to admit the writ petition and grant stay, Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, on instructions, submits that, instead, the 1st respondent be permitted to pass an order afresh in accordance with law.

In view of the submission made by the learned Standing Counsel, the impugned order of penalty is set aside as bereft of reasons. The 1st respondent shall pass a reasoned order afresh, after affording the petitioner an opportunity of a personal hearing. The entire exercise, culminating in a fresh order being passed, shall be completed within a period of two months from the date of receipt of a copy of this order.

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

(RAMESH RANGANATHAN, ACJ)

(A.SHANKAR NARAYANA, J)

28th November, 2016
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Date: 28.11.2016

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