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

WRIT PETITION No. 37992 OF 2016

<u>ORDER</u> *(Per the Hon'ble the Acting Chief Justice Sri Ramesh Ranganathan)*

Both Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, would agree that, though the petitioner's reply to the show cause notice was served on the Additional Commissioner, it was not taken into consideration while passing the impugned order of revision; and the impugned order is therefore liable to be set aside, leaving it open to the revisional authority to pass an order afresh in accordance with law.

Sri M.V.J.K.Kumar, learned counsel for the petitioner, would further submit that a common order of revision was passed against both the assessment orders under the AP VAT Act, 2005 and under the CST Act, 1956; and passing a common order of revision, against both the orders of assessment together, is illegal.

While contending to the contrary, Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, would submit that, with a view to avoid any further dispute in this regard, the revisional authority would issue separate notices under the AP VAT Act, 2005 and under the CST Act, 1956 calling upon the petitioner to show cause why the assessment orders, under the AP VAT Act, 2005 and under the CST Act, 1956, should not be revised.

The impugned order is set aside leaving it open to the revisional authority to pass orders afresh in accordance with law. The writ petition is, accordingly, disposed of.

The miscellaneous petitions pending, if any, shall stand dismissed. There shall be no order as to costs.

RAMESH RANGANATHAN, ACJ

A.SHANKAR NARAYANA, J

Date: 09.11.2016
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