THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
And
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION No.21239 of 2016

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

Heard Sri G.Narendra Chetty, learned counsel for the petitioner, and Sri Sk.Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, and, with their consent, this Writ Petition is disposed of at the stage of admission.

The order under challenge in this Writ Petition is the order passed by the Appellate Deputy Commissioner dated 27.05.2016 partly remanding and partly dismissing the appeal in so far as the petitioner's claim for branch transfers was concerned. The petitioner produced Form-F, waybills and the Registration certificate issued by the Sales Tax authorities despite which the assessing authority subjected them to tax under the Andhra Pradesh Value Added Tax Act, 2005.

The petitioner preferred an appeal to the Appellate Deputy Commissioner and, while contending that these were branch transfers not liable to tax even under the Central Sales Tax Act, 1956, the petitioner alternatively contended that, in any event, these goods could not be subjected to tax under the Andhra Pradesh Value Added Tax Act as, even if the assessing authority's findings were to merit acceptance and even if it were to be presumed that it is an inter-State sale, the petitioner could be assessed to tax only under the Central Sales Tax Act, and not under the A.P. VAT Act. The grievance of the petitioner in this Writ Petition is that the Appellate Deputy Commissioner, while remanding the matter to the assessing authority, has not dealt with any of these contentions nor has he examined the other grounds raised in the appeal relating to other items.

Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, would fairly state that, as the contentions raised by the petitioner were not dealt with, the appellate authority may be directed to pass an order afresh. The impugned order is set aside. The appellate authority shall, after giving the petitioner an opportunity of a personal hearing, pass a reasoned order afresh in accordance with law at the earliest and, in any event, not later than two months from the date of receipt of a copy of this order.

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

RAMESH RANGANATHAN, J

M.SATYANARAYANA MURTHY, J

04th July, 2016.
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