THE HON'BLE THE ACTING CHIEF JUSTICE
RAMESH RANGANATHAN
&
THE HON'BLE SMT JUSTICE T. RAJANI

WRIT PETITION No.19449 of 2017

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

Heard Sri S. Dwarakanath, learned counsel for the petitioner and Sri M. Govind Reddy, learned Special Standing Counsel for Commercial Taxes and, with their consent, the writ petition is disposed of at the stage of admission.

The order challenged in the writ petition is the assessment order dated 20.05.2017 for the tax period April 2013 – March 2014. The petitioner was issued notice dated 30.04.2017 asking them to show cause within one week. They submitted a representation on 12.05.2017 seeking three weeks time to file their objections. On the ground that the assessment, for the month of April 2013, would be barred by limitation by 31.05.2017, the assessing authority subjected the petitioner to tax, for the entire tax period 2013-2014, by way of the impugned assessment order dated 20.05.2017. The petitioner claims to have submitted their reply to the show cause notice two days thereafter on 22.05.2017.

As the assessing authority would now be entitled to pass a fresh order of assessment within three years under Section 37 of the AP Value Added Tax Act, 2005, and as the petitioner's request to the assessing authority for grant of time was not unreasonable, the impugned order is set aside. The petitioner shall be afforded an opportunity of oral hearing and, thereafter, the assessing authority shall pass a fresh assessment order in accordance with law.

The writ petition stands disposed of accordingly. Consequently, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

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RAMESH RANGANATHAN, HACJ

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T. RAJANI, J

June 27, 2017
DSK