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

Writ Petition No.22610 of 2017

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

The order under challenge in this Writ Petition is the revisional order passed by the Deputy Commissioner (CT), Chittoor Division, Chittoor dated 27.04.2017 revising the assessment order passed by the Deputy Commercial Tax Officer, Tirumala of Tirupati-I Circle, and denying the petitioner the benefit of composition under Section 4(7)(d) of the A.P. VAT Act, 2005.

Among the pre-requisites for seeking the benefit of composition under Section 4(7)(d) is the requirement of filing Form VAT 250 before commencement of execution of the contract. The copy of the Form VAT 250, filed by the petitioner along with their reply to the show-cause notice issued by the revisional authority, does not contain the signature of the Commercial Tax Officer though it contains the stamp of the department. This, according to the revisional authority, is proof that the document was filed after the assessment order was passed. The revisional authority also records that the original copy of the Form VAT 250 was not produced before him.

Sri M.V.J.K.Kumar, Learned Counsel for the petitioner, would submit that, though the original was produced before the revisional authority, he had recorded otherwise in the impugned order. Learned Counsel would state that the petitioner is still ready and willing to produce the original of Form VAT 250 though the revisional authority had refused to receive the original Form VAT 250 when it was produced before him. Sri Shaik Jeelani Basha, Learned Special Standing Counsel for the Commercial Taxes (AP), would submit that, even if this Court were to give the petitioner one more opportunity, it should be made clear that it was for the revisional authority to examine the genuineness of the Form VAT 250 to be produced before him by the petitioner.

We consider it appropriate, in such circumstances, to set aside the impugned order and permit the petitioner to submit the original Form VAT 250 to the revisional authority on 07.08.2017 at 11.00 A.M. The revisional authority shall examine the genuineness of the said document, and pass a fresh revisional order in accordance with law. Suffice it to make it clear that we have not expressed any opinion on the genuineness or otherwise of the Form VAT 250 to be submitted by the petitioner before the revisional authority, as these are all matters which the revisional authority is required to consider in accordance with law. Needless to state that, in case the petitioner fails to avail the opportunity of submitting the original Form VAT 250 before the revisional authority on 07.08.2017 at 11.00 A.M, it is open to the revisional authority to proceed and pass a revisional order afresh in accordance with law without giving the petitioner any further opportunity in this regard.

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

RAMESH RANGANATHAN, ACJ

T.RAJANI, J

Date:24.07.2017.
Note:
Issue C.C. by 26.07.2017.
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