THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
and
THE HON'BLE SMT JUSTICE J. UMA DEVI

WRIT PETITION No.2281 of 2017

ORDER: **(per VRS, J)**

The dealer under the Andhra Pradesh VAT Act, 2005 has come up with the present Writ Petition challenging an order of assessment passed with respect to the period April, 2015 to December, 2015.

Heard Mr. G. Narendra Chetty, learned counsel for the petitioner and Mr. Suri Babu, learned Special Standing Counsel for the respondent.

Though the petitioner has an effective statutory alternative remedy of appeal against the impugned order, the petitioner seeks to challenge an order of assessment directly before this Court on the ground that there was violation of the principles of natural justice.

It appears that the show cause notice, dated 25.05.2016 related to two items (a) Output tax payable as per returns and (b) Output tax on under declared output turnover as per VAT Waybills. But the impugned order of assessment includes two more items namely, (1) Output tax payable on suppressed sales turnover of castor seed cake and 2) Output tax payable on suppressed sale turnover of palmolien oil. Therefore, obviously, the impugned order included items about which there was no notice to show cause. Hence, the impugned order is violative of the principles of natural justice.

Therefore, the Writ Petition is allowed, the order of assessment is set aside and the matter is remitted back. It is open to the respondents to issue a fresh show cause notice and proceed in accordance with law. If a fresh show cause notice is issued, the petitioner shall ensure that he files a reply promptly in response to the same and also participates in the hearing promptly.

Pending miscellaneous petitions, if any, shall stand disposed of. No order as to costs.

V. RAMASUBRAMANIAN, J

17th FEBRUARY, 2017.

J. UMA DEVI, J

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