

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.31425 of 2017

Order: (per V.Ramasubramanian, J.)

The petitioner, who is a registered dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the above writ petition challenging a revisional order passed under Section 32 of the A.P. VAT Act, 2005.

2. Heard Mr. M.V.K. Murthy, learned counsel appearing for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. It is seen from the impugned order that a pre-revision show cause notice was issued on 28-01-2017. The petitioner submitted their objections on 15-3-2017.

4. Thereafter, the Revisional Authority came to the conclusion that as per the information furnished by the Assessing Officer, there were discrepancies between Form VAT 250 and the information culled out from the records. But the information so collected from the Assessing Officer, after the petitioner filed their objections, was not put to the petitioner to enable them to explain their stand.

5. In other words, the material collected after the issue of the pre-revision notice, was held against the petitioner, leading to the violation of the principles of natural justice. Therefore, the impugned order is liable to be set aside.

6. Accordingly, the writ petition is allowed and the impugned order is set aside. The petitioner shall treat the impugned order as a show cause notice and file their objections to the new issues raised therein, within a period of 15 (fifteen) days from the date of receipt of a copy of this order. Thereafter, the Revisional Authority shall fix a date for personal hearing and intimate the same at least seven days in advance to the petitioner. On the date so fixed for personal hearing, the petitioner shall produce all documents and connected records and the Revisional Authority may then pass orders in accordance with law. The office is directed to return the original Form VAT 250 filed along with the material papers to the learned counsel for the petitioner to enable them to produce the Forms before the Revisional Authority. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

ABHINAND KUMAR SHAVILI, J.

21st September, 2017.

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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.31425 of 2017
(per VRS, J.)



21st September, 2017.
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