THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

<u>WRIT PETITION No.10113 of 2017</u>

Between:

M/s. Sree Bhavani Traders,
Proddatur, rep. by its
Proprietor, Sri P.V.T. Nagaraju.

PETITIONER

And

1. The Commercial Tax Officer (Int.), O/o the Deputy Commissioner (CT), 1/499, Opp: YSR Party Officer, Smth Road, Kadapa-516001, Kadapa District, A.P.
2. The Commercial Tax Officer-I, Proddatur, Vasanthapeta, Proddatur, Kadapa District, A.P.
3. The State of Andhra Pradesh, rep. by the Secretary to the Government, Revenue (CT), Velagapudi, Guntur District, A.P.

RESPONSENTS

Counsel for the Petitioner: Mr. G. Narendra Chetty

Counsel for the Petitioner: Mr. Shaik Jeelani Basha
Special Standing Counsel

Court made the following order:

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
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ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

The main grievance with which the petitioner, who is a dealer under the Andhra Pradesh Value Added Tax Act, 2005 has come up with the present writ petition, is that notices were sent to the wrong address disabling him from participating in the proceedings and that in any case CST turnover has been clubbed with the VAT turnover.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. On the last occasion, we directed the learned Special Standing Counsel to find out whether there is clubbing of CST turnover with VAT turnover. The learned Special Standing Counsel pointed out that in the absence of any objections filed by the petitioner, this aspect could not be verified. Therefore, we are of the considered view that this aspect requires to be looked into by the 1st respondent. In the event he comes to the conclusion that there is a mix up of turnover then he may have to send the matter to the 2nd respondent for disposal.

4. Therefore, the writ petition is allowed, the impugned order is set aside and the matter remitted back to the 1st respondent. Within 15 days from the date of receipt of a copy of this order the petitioner shall file objections before the 1st respondent. If the 1st respondent feels that there is a dispute relating to the mixing up of turnovers, then the 1st respondent may transfer the file to the 2nd respondent for passing appropriate order

of assessment. In case the 1st respondent takes a stand that he is entitled as per law and as per authorization to pass an order of assessment. It may be open to the 1st respondent to do so subject however to the rights of the petitioner to challenge his jurisdiction.

5. As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

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JUSTICE V. RAMASUBRAMANIAN

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JUSTICE J. UMA DEVI

6th April, 2017
Js.

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No.10113 of 2017

Date: 06-04-2017

Js.