

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 7793 of 2017

ORDER: (*Per VRS,J*)

Aggrieved by an order of assessment passed under the Andhra Pradesh Value Added Tax Act, 2005 for the period 2014-2015 and 2015-2016, the dealer has come up with the present writ petition, on the short ground of violation of the principles of natural justice.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner.

3. Mr. Shaik Jeelani Basha, learned special standing counsel for Commercial Taxes (AP), takes notice for the respondents.

4. It appears that the petitioner wanted time, on the ground that the marriage of their auditor was fixed on 09.02.2017 and that, therefore, their authorized representative may not be able to appear till 15.02.2017. This request was rejected and an order of assessment passed.

5. Though there is some justification for the frustration on the part of the Assessing Officer that led to the rejection of the request for adjournment, we are of the considered view that in matters of this nature, a pragmatic approach and not a pedantic approach is what is required. Therefore, the Writ Petition is allowed and the impugned

order is set aside. The petitioner shall file their objections on or before 20.03.2017. The Officer shall take up the matter for personal hearing on 22.03.2017, on which date, the petitioner shall produce all the records and documents and ensure that their authorized representative appears before the Officer. Thereupon, the 1st respondent may pass orders afresh.

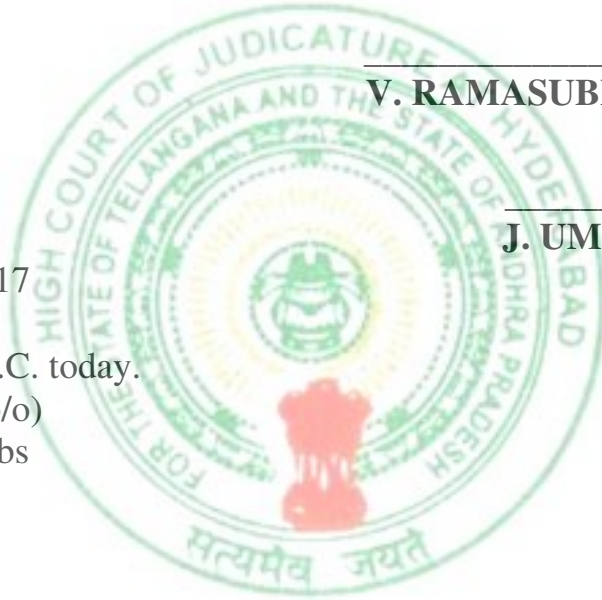
Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

8th March, 2017

Note: Issue C.C. today.
(b/o)
cbs





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Writ Petition No. 7793 of 2017
(allowed)

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