

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION No.30064 of 2017

ORDER: (*Per VRS,J*)

The petitioner, who is a registered dealer under the Andhra Pradesh Value Added Tax Act, 2005 (for short 'the Act'), has come up with the above writ petition, challenging a revised order of assessment passed under Section 32 (2) of the Act.

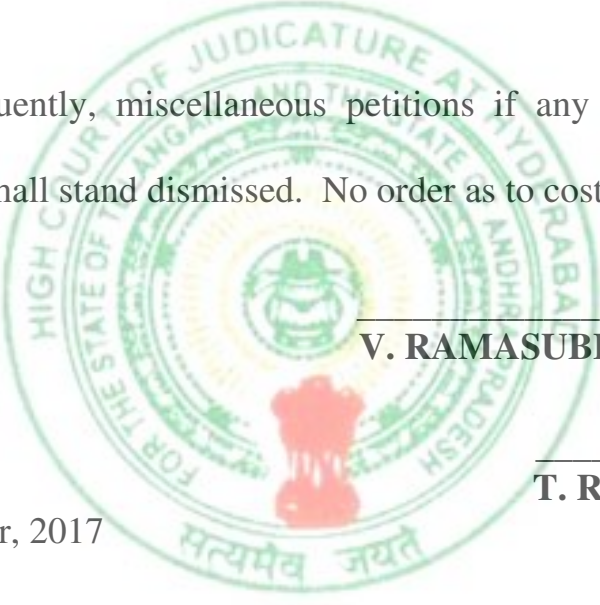
2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner, and Mr. S. Suribabu, learned special standing counsel for the Commercial Tax Department, appearing for the respondents.

3. As against the impugned order of revision, the petitioner has an effective alternative remedy of appeal to the VAT Tribunal. But, the petitioner has chosen to come up with the above writ petition, primarily on two grounds, namely, (1) that the turnover relating to branch transfer was obviously erroneous, and (2) that insofar as input tax credit is concerned, the objections of the petitioner were not even dealt with by the respondents. But, we find that on the first objection, there is an arguable point, which cannot be decided in this writ petition. Even in respect of the second objection, there is a claim by the respondents that the excess input tax credit was adjusted towards the central sales tax. In such circumstances, the case of the petitioner

would not fall either under the category of violation of the principles of natural justice or under the category of lack of jurisdiction.

4. Hence, the Writ Petition is dismissed, leaving it open to the petitioner to approach the Tribunal. In case there is some delay on account of the petitioner approaching this Court, the same shall be leniently dealt with by the Tribunal, without adopting a pedantic approach. The registry is directed to return the original impugned order to the counsel for the petitioner.

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



V. RAMASUBRAMANIAN, J

T. RAJANI, J.

13th September, 2017
cbs



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Writ Petition No.30064 of 2017
(dismissed)

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+W.P.No.30064 of 2017

% 13-09-2017

M/s. Shree Radha Krishna Alloys (P) Ltd.,
Thumukunta Check Post, Hindupur.

.. Petitioner

Vs.

\$ The Deputy Commissioner (CT), Anantapuram,
A.P. and two others.

.. Respondents

<GIST:



>HEAD NOTE:

! Counsel for petitioner

: Mr. G. Narendra Chetty

^ Counsel for respondents

: Mr. S. Suribabu, special standing
counsel for Commercial Tax
Department (AP)

? CASES REFERRED : ---