HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT JUSTICE T.RAJANI

WRIT PETITION No.20233 of 2017

ORDER: (per Hon'ble the Acting Chief Justice Ramesh Ranganathan)

The proceedings under challenge, in this Writ Petition, is the assessment order, passed in Form VAT 305 dated 09.03.2017, for the tax period 2012-13 and 2013-14.

Sri P.Girish Kumar, learned Counsel for the petitioner, would contend, rightly so, that the petitioner has already been subjected to tax for the period 2012-13 to 2015-16 by the assessment order in Form VAT 305 dated 09.09.2016, and there cannot be second assessment for the very same period.

Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, would submit that, while the assessment order dated 09.09.2016 is for the period 01.07.2012 to 30.06.2016, it does not cover the period 01.04.2012 to 30.06.2012, for which period, the assessing authority is entitled to pass a fresh assessment order.

In so far as the petitioner has already been subjected to tax for the period 01.07.2012 to 30.06.2016, they cannot again be assessed to tax by the assessing authority. The impugned assessment order, to the extent tax was levied for the period 01.07.2012 to 30.06.2016, is set aside. Needless to state that, in case the petitioner has been carrying on business for the period 01.04.2012 to 30.06.2012, this order shall not preclude the assessing authority from passing an assessment order afresh, for this period 01.04.2012 to 30.06.2012, in accordance with law.

The Writ Petition stands disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. However, in the circumstances, without costs.

RAMESH RANGANATHAN, ACJ

T.RAJANI, J

Date: 27.06.2017
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