THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 39161 of 2016

ORDER: ***(Per VRS,J)***

Aggrieved by an order of assessment passed without giving adequate opportunity to him, the dealer under the Andhra Pradesh Value Added Tax Act, 2005 has come up with the present writ petition.

2. Heard Mr. A.V.A. Siva Kartikeya, learned counsel for the petitioner, and Mr. M. Govind Reddy, learned special standing counsel for Commercial Taxes (Telangana) appearing for the respondents.

3. One paragraph contained in the order of assessment is sufficient to dispose of the present writ petition, and hence, it is extracted as follows:

> *"Accordingly, show cause notice 305A, dt.18.03.2016 issued to the dealer calling their written objections if any the proposed levy of tax within (7) days and same was got served on the dealer. In response to the show cause notice, the dealer filed a letter dt.24.03.2016 and sought time for 30 days as time for filing of objection. The request of the dealer is verified with reference to TGVAT Act and Rules and found to be not considered as the assessment of dealer is to be finalized within the prescribed time as per Section 21 of APVAT Act."*

4. We do not know how the Assessing Officer found even the request for first adjournment to be not in tune with the provisions of

the Act and the Rules. The respondents ought to have given time to the petitioner. A request for time may be rejected, only if there are no *bona fides* and if it was used as a ruse to keep on postponing the assessment. In other cases, the Assessing Officer should give an opportunity of hearing.

5. Therefore, the Writ Petition is allowed and the impugned order is set aside. The petitioner shall file his objections to the show-cause-notice, dated 18.03.2016, on or before 06.03.2017. After receipt of the objections, the Assessing Officer shall fix a date of hearing and inform the same to the petitioner at least seven days in advance. On the date so fixed for hearing, the petitioner shall positively appear with all documents and books of accounts without making any request for adjournment. Thereafter, the respondents shall pass orders, in accordance with law.

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.

21st February, 2017
cbs

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AND

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Writ Petition No. 39161 of 2016
(allowed)

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