IN THE HIGH COURT OF JUDICATURE AT HYDERABAD FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

The Hon'ble Sri Justice V.RAMASUBRAMANIAN
and
The Hon'ble Smt Justice T. RAJANI

<u>Writ Petition No.14751 of 2017</u>

Between:

M/s. City Auto Builders, Book No.23, 4th Cross, Jawahar Autonagar, Vijayawada, Krishna District,
Represented by its Proprietor S. Basha

… Petitioner

Vs.

1. The State of Andhra Pradesh, represented by its Principal Secretary, Revenue (CT-II) Department, A.P. Secretariat, Velagapudi, Amaravathi, Guntur District, A.P.

2. The Deputy Commercial Tax Officer, Avanigadda, Vuyyuru Circle No.II, Division, Vijayawada, Krishna District.

.. Respondents

For Petitioner : Mr. Dantu Srinivas

For Respondents : Mr. Shaik Jeelani Basha
Standing counsel for the Department

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE MRS. JUSTICE T. RAJANI

<u>Writ Petition No.14751 of 2017</u>

<u>ORDER:</u> ***<u>(V. Ramasubramanian, J)</u>***

The petitioner has come up with the above writ petition, challenging an order of assessment passed way back on 27-11-2011.

2. Heard Mr. Dantu Srinivas, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned standing counsel takes notice for the respondents.

3. The petitioner is a dealer engaged in the body building of oil tankers and commercial cabins on the chassis of lorries. Since he is purchasing raw materials from dealers located both within and outside the State, he filed returns for the period from July, 2010 to June, 2011.

4. The Deputy Commissioner issued an authorization for conducting an audit. Thereafter, a separate authorization was issued for passing an order of assessment. Based upon the findings recorded in the audit, a show cause notice was issued and the petitioner was granted adequate opportunities. The petitioner filed objections to the show cause notice.

5. Overruling the objections, an order of assessment was passed.

6. As against the order of assessment, the petitioner ought to have filed an appeal. He neither filed an appeal nor came up with a challenge by way of writ petition for the past 6 years. Therefore, in view of the efflux of time, no relief can be granted to the petitioner.

Hence, the writ petition is dismissed. No costs.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

V. RAMASUBRAMANIAN, J

T. RAJANI, J

Date: 14-09-2017

Ksn