

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

Writ Petition No.7614 of 2017

Order:

Aggrieved by an order of assessment passed under the Andhra Pradesh Value Added Tax Act, 2005 for the period from 2011-12 to 2015-16, the dealer has come up with the present writ petition.

2. Heard Mr. M.V.J.K. Kumar, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. The impugned order is challenged on two grounds, namely, (a) violation of the principles of natural justice and (b) that on the basis of an authorization for audit issued in 2012, the respondents have proceeded even with respect to subsequent years.

4. Though the 2nd ground is also well taken by the petitioner, we are of the considered view that for the present, it is sufficient to set aside the impugned order on the ground of violation of the principles of natural justice, so that the officer can be made to apply his mind to all the objections including the 2nd objection.

5. In view of the above, the writ petition is allowed, the impugned order is set aside and the petitioner is directed to file his response to the show cause notice on or before 27-3-2017. Thereafter, the 1st respondent shall fix a date for

personal hearing. On the said date, the petitioner shall appear with all necessary records. Thereupon, the Assessing Officer can pass orders afresh in accordance with law. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

13th March, 2017.
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Note:-
Issue C.C. by 14-3-2017.
(B/o)
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