

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

Writ Petition Nos.12654 and 12694 of 2017

Common Order: (per V.Ramasubramanian, J.)

Aggrieved by an order of assessment followed by an order of penalty, the dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the above writ petitions.

2. Heard Mr. G.Narendra Chetty, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. Even as per the impugned orders, show cause notice in Form VAT 305A, dated 17-12-2015, was served on the petitioner on 31-12-2015. Since the petitioner did not file objections, the order of assessment was passed on 11-01-2016 and the order of penalty was passed on 08-02-2016.

4. The petitioner ought to have come up either with a writ petition or filed statutory appeals as against both the orders. But the petitioner appears to have misplaced both the orders and thereafter obtained certified copies of the same and came up with the above writ petitions.

5. In view of the admitted position that show cause notice was served on the petitioner and that even the orders of assessment were served on the petitioner, the case cannot strictly come under the category of denial of reasonable

opportunity. But at the same time, it is seen from the order of assessment that when an audit was conducted, the petitioner had cooperated. That is the only silver lining in the whole matter. Therefore, we are of the considered view that the petitioner can be given one opportunity, despite their own follies.

6. In view of the above, the writ petitions are allowed and the impugned orders are set aside. The petitioner shall file objections to the show cause notice on or before 15-5-2017. Immediately, the Assessing Officer shall fix a date for personal hearing, which shall not be beyond 31-5-2017. On the date so fixed, the petitioner shall appear as otherwise he may forfeit the opportunity. Thereafter, the Assessing Officer may pass orders afresh, on merits and in accordance with law. The miscellaneous petitions, if any, pending in these writ petitions shall stand closed. No costs.

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V.RAMASUBRAMANIAN, J.

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J.UMA DEVI, J.

24<sup>th</sup> April, 2017.

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Note:-

Issue C.C. in three days.

(B/o)

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

Writ Petition Nos.12654 and 12694 of 2017  
(per VRS, J.)



24<sup>th</sup> April, 2017.  
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