HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HON'BLE MS. JUSTICE J. UMADEVI

<u>Writ Petition No.42497 of 2016</u>

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

Aggrieved by an order of assessment passed under the Andhra Pradesh Value Added Tax Act, 2005, the dealer has come up with the present writ petition complaining of violation of principles of natural justice.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned standing counsel for Commercial Tax (AP).

3. The complaint of violation of the principles of natural justice, made by the petitioner herein, cannot be entirely accepted. At least 3 show cause notices have been given despite which the petitioner failed to produce any evidence on the ground that along with the Submersible Pumps, the books of accounts also submerged in the water.

4. However, it is seen from the order of assessment that even according to the respondents, the petitioner was dealing with electrical goods and motors. Electric motors are covered by Entry 17 of Schedule IV, on which tax is payable at 5%. Therefore, to meet the ends of justice, we are of the view that one final opportunity can be given to the petitioner, despite the fact that he does not seem to be deserving this opportunity.

5. Therefore, the writ petition is allowed and the impugned order is set aside. The matter is remitted back to the respondents. The petitioner shall appear before the Assessing Officer on 20-02-2017 with whatever documentary evidence he has to show the type of goods that they are dealing. After considering the evidence produced by the petitioner, the Assessing Officer shall pass fresh orders. If the date 20-02-2017 is not convenient for the Assessing Officer, he shall fix another date and inform the date at least 7 days in advance to the petitioner, get his acknowledgment to ensure that no other hiccup is created by the petitioner.

As a sequel thereto, miscellaneous petitions, if any, pending in this writ petition shall stand closed.

V.RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 01-02-2017

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