

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

Writ Petition No.13546 of 2017

Order: (per V.Ramasubramanian, J.)

Aggrieved by a demand of penal interest, allegedly due on account of belated payment of deferment of tax, the dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the above writ petition.

2. Heard Mr. S.Dwarakanath, learned counsel for the petitioner and Mr. M.Govind Reddy, learned Special Standing Counsel for the respondents.

3. Relying upon the agreement entered into by them with the Government of Andhra Pradesh, it is contended by the learned counsel for the petitioner that there was no delay in making payment of tax at all. A stand specifically to the said aspect was also taken in the reply to the show cause notice. But unfortunately, without any discussion on the reply submitted, the 1st respondent has calculated penal interest on the alleged delay in payment of deferred tax. Therefore, the impugned order suffers from non-application of mind and hence liable to be set aside.

4. In view of the above, the writ petition is allowed, the impugned order is set aside and the matter remanded back to the 1st respondent. The 1st respondent is directed to apply his mind to the objections as well as to the clauses contained in the agreement dated 06-02-2015 and pass a reasoned order,

after giving an opportunity of personal hearing, within a period of 12 weeks from the date of receipt of a copy of this order. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

18th April, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

Writ Petition No.13546 of 2017
(per VRS, J.)



18th April, 2017.
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