

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

Writ Petition No.7038 of 2017

Order:

The petitioner has come up with the above writ petition challenging the revision of assessment made under Section 32(2) of the Andhra Pradesh Value Added Tax Act, 2005.

2. Heard Dr. T.Ramesh Babu, learned counsel for the petitioner and Mr. T.Vinod Kumar, learned Special Standing Counsel for the respondents.

3. The short grievance of the petitioner is that some additional evidence in the form of 'C' Forms which could not be produced before the revision, are now available and that if they are taken into account, the Deputy Commissioner (CT) may not come to the same conclusion as he had done in the order of revision.

4. The additional evidence has also been filed before us. Therefore, this is a case where the petitioner deserves one opportunity.

5. Therefore, the writ petition is allowed, the impugned order is set aside and the matter is remitted back to the 1st respondent herein. The petitioner shall appear before the 1st respondent on 27-3-2017 along with the additional documents now filed and any other material that they have in their possession on the said date. On the very same date, the

petitioner may be given an opportunity of personal hearing and the 1st respondent may pass revised orders. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

09th March, 2017.
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