

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.490 of 2017

ORDER: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Heard Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes and, with their consent, the writ petition is disposed of at the stage of admission.

The relief sought for in this writ petition is to declare the action of the Deputy Commissioner, Commercial Taxes, Guntur-I Division, Guntur, in not disposing of the application of the petitioner dated 16.10.2016 for grant of instalments for payment of tax pursuant to the assessment order passed for the tax period March to July, 2015, as illegal and arbitrary.

Section 22(6)(a) of the A.P.Value Added Tax Act, 2005 (for short "the Act") confers power on the Deputy Commissioner, on an application made by a VAT dealer or any other dealer, to permit payment of any tax, penalty or other amount due under the Act, in such instalments within such intervals and subject to such conditions, as he may specify in the said order, having regard to the facts and circumstances of each case.

As power is conferred on the Deputy Commissioner under Section 22(6)(a) of the Act, the petitioner made a request, by their letter dated 16.10.2016, for grant of instalments to pay the tax dues. We consider it appropriate to dispose of the writ petition directing the Deputy Commissioner to consider the petitioner's application dated 16.10.2016 under Section 22(6)(a) of the Act, in case no order has been passed, with utmost expedition and, in any

event, not later than three weeks from the date of receipt of a copy of this order.

The Writ Petition is disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(A.SHANKAR NARAYANA, J)

06th January, 2017
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Date: 06.01.2017

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