THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

W.P.No.28858 of 2017

Date: 17.11.2017

Between:

M/s. Superflex Leaf Springs (P) Ltd.,
Rep. by its Managing Director Smt.P.Suguna
R.S.No.79/2, Donka Road, Jupudi Village,
Ibrahimpatnam mandal, Krishna district … Petitioner

And

The State of Andhra Pradesh,
Rep. by its Principal Secretary,
Revenue (CT) Department,
Secretariat, Amaravathi, Guntur district
and two others … Respondents

Counsel for the Petitioner : Mr. P.Balaji Varma

Counsel for the Respondent: Mr.S.Suri Babu,
Special Standing Counsel for
Commercial Taxes (AP).

The Court made the following:

Order: (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This writ petition is filed for the following substantial relief:

> "to issue a writ of Mandamus or any other appropriate writ or order or direction declaring the action of the 2nd respondent in confirming the order of the 3rd respondent in levying tax on sales turnover relating to tractor spring leaves and semifinished spring leaves at 14.5% treating them as falling under V schedule of the APVAT Act while it is taxable at 5% under entry 63 of the 4th schedule to the AP VAT Act for the tax period 2009-10 to 28.02.2015, as illegal, arbitrary, without jurisdiction, beyond limitation and consequently set aside the orders of the 2nd and 3rd respondents dated 10.02.2017 and 28.02.2015".

2. After arguing the case, Mr.Balaji Varma, learned counsel for the petitioner requested for permission to withdraw this writ petition, with liberty to his client to avail the remedy of further appeal before the Andhra Pradesh Value Added Tax Appellate Tribunal (for short 'the appellate Tribunal'). He has further submitted that as the petitioner was pursuing the remedy of writ petition, it could not avail the appeal before the expiry of the limitation. He therefore, requested for granting reasonable time to the petitioner to file the appeal.

3. In the facts and circumstances of the case and after hearing the learned Special Standing Counsel for Commercial Taxes (AP), the writ petition is dismissed as withdrawn, without adjudicating the same on merits, with liberty to the petitioner to avail the remedy of appeal within four weeks from today. If the appeal is filed within the above stipulated time, the appellate Tribunal shall entertain and adjudicate the same on merits.

4. As a sequel to the dismissal of the writ petition, W.P.M.P.No.35897 of 2017 filed by the petitioner for interim relief, is dismissed as infructuous.

(C.V.Nagarjuna Reddy, J)

(Challa Kodanda Ram, J)

Date: 17th November, 2017

msb