

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 3252 of 2017

ORDER: (*Per VRS,J*)

The petitioner, who claims to be the daughter-in-law of the sole proprietor of a dealer, has come up with the present writ petition, challenging the registration certificate issued to the 5th respondent herein way back in the year 2008, on the basis that the 5th respondent claimed to be the grand-daughter of the deceased-sole proprietor.

2. Heard Mr. V. Ganesh Bhujanga Rao, learned counsel for the petitioner.

3. There are more than one reasons as to why the writ petition cannot be entertained. It appears that there is a family dispute, which is now pending adjudication in O.S.No.79 of 2009 on the file of the Principal District Judge, Ongole, in respect of the properties left behind by the deceased-sole proprietor of the firm. The family dispute cannot now be taken by the petitioner to the door-steps of the Registering Authority under the Andhra Pradesh Value Added Tax Act, 2005.

4. The second reason, as to why we cannot entertain the writ petition, is that the certificate of registration issued to the 5th respondent is dated 21.11.2008. The petitioner has come up with the present writ petition after eight years, on the specious plea that she is illiterate and she did not know about it. But, the fact remains that she is before the civil Court from the year 2009 agitating her rights.

5. The third reason is that we do not find any violation of Rule 13(3) of the AP VAT Rules, 2005. The said Rule deals with a change of place of business. This is not a case relating to the change of place of business.

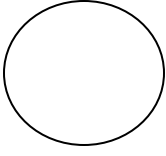
6. In any case, a procedure is prescribed under Rule 14 for cancellation of registration, which has not been resorted to by the petitioner. Therefore, the Writ Petition is dismissed.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

31st January, 2017
cbs



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AND

THE HON'BLE MS. JUSTICE J. UMA DEVI



Writ Petition No. 3252 of 2017
(dismissed)

31st January, 2017

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