THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

WRIT PETITION NO.46163 OF 2016

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

Heard Sri Dantu Srinivas, learned counsel for the petitioner and Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission. The best judgment assessment order dated 16.05.2016, passed under Rule 25(5) of the Andhra Pradesh Value Added Tax Rules in Form VAT 305, is questioned in this Writ Petition as being arbitrary and illegal.

Sri Dantu Srinivas, learned counsel for the petitioner, would submit that the petitioner is a sole proprietary concern; the proprietor suffered from brain tumour which necessitated surgery; he was operated upon; he was hospitalised for several months; and, during the period of his treatment, the impugned order came to be passed without the petitioner being able to put forth his detailed objections thereto.

We are saved the trouble of adjudicating the petitioner's claim on its merits as Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, on instructions, would fairly state that, in the light of the serious medical condition of the petitioner, the assessing authority is ready and willing to re-do the assessment; and to pass a fresh assessment order in accordance with law.

In view of the submission of Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, the impugned order is set aside. The petitioner shall, within two (2) weeks from today, submit their reply to the show cause notice. The assessing authority shall, after giving the petitioner an opportunity of a personal hearing, pass a fresh assessment order, in accordance with law, at the earliest, and in any event not later than two (2) months from the date of receipt of a copy of this order. Needless to state that, in case the petitioner does not file its objections to the show cause notice within the aforesaid period of two weeks, it is open to the respondents to proceed and pass a fresh assessment order in accordance with law.

The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, ACJ)

(A.SHANKAR NARAYANA, J)

2nd January 2017

Note: Issue CC by two days
B/O
RRB