THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 16057 of 2017

ORDER: ***(Per VRS,J)***

The dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the above writ petition, challenging an order of assessment passed under the Central Sales Tax Act, 1956.

2. Heard Mr. K. Raji Reddy, learned senior counsel for the petitioner. Mr. S. Suribabu, learned special standing counsel for Commercial Taxes (AP), takes notice for the respondents.

3. The short dispute in this case is about the non-production of purchase orders. Admittedly, the petitioner has filed 'H' forms. Purchase orders are required only to corroborate the contents of 'H' forms.

4. The petitioner contends that 'H" forms were produced at the time of assessment and they were lost in the office of the respondents. But they, nevertheless, produced the zerox copies.

5. The impugned order has been passed, on the ground that purchase orders are not available. Therefore, by granting an opportunity to the petitioner to produce one more set of purchase orders, the matter can be remitted back.

6. Therefore, the Writ Petition is allowed, the impugned order is set aside, and the matter remanded back. The petitioner shall file the copies of the purchase orders before the Assessing Officer on or before 22.05.2015. Thereafter, the Assessing Officer shall fix a date for personal hearing and pass final orders.

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.

28th April, 2017
cbs

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AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 16057 of 2017
(allowed)

28th April, 2017

cbs