THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 13429 of 2017

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

The petitioner has come up with the above writ petition, challenging a notice issued by the Deputy Commercial Tax Officer, calling upon him to produce the books of accounts, on the ground that he had sold sand excavated from his patta lands.

2. Heard Mr. G. M. Mohiuddin, learned counsel for the petitioner. Mr. S. Suribabu, learned special standing counsel for Commercial Taxes (AP), takes notice for the respondents.

3. It appears that under Entry-92 of Schedule-IV of the Andhra Pradesh Value Added Tax Act, 2005, river sand and grit and stone chips alone are taxable. As per the show-cause-notice, the petitioner excavated sand from his patta lands in Survey Nos.193 and 197. It is not stated in the show-cause-notice that what was excavated was river sand. Therefore, we do not know how it is taxable.

4. But nevertheless, what is impugned is only a notice. Therefore, the petitioner should first give a reply, stating that it is not river sand, and that the 3rd respondent should apply his mind to the fact. Thereafter, the 3rd respondent may give an opportunity of personal hearing to the petitioner and pass orders, in accordance with law,

taking notice of the above. The reply shall be filed within two (2) weeks from the date of receipt of a copy of this order. Accordingly, the Writ Petition is disposed of.

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.

17th April, 2017
cbs

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AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 13429 of 2017
(dismissed)

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