* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

+ Writ Petition No.13912 of 2017

% 28-4-2017

M/s. Sree Nidhi Communications, Flat Nos.G3 & G4, Ground Floor, Phani Rai Towers, Kamala Nagar, Anantapuramu-515 001, Rep. by its Proprietrix Smt. N.Archana

... Petitioner

Vs.

$ 1. The Deputy Commercial Tax Officer-II, Anantapuramu-II Circle, Anantapuramu Division, P.A.R. Heights, Gooty Road, Anantapuramu, Anantapuramu District, A.P.; and 2 others

... Respondents

! Counsel for the Petitioner: Mr. G.Narendra Chetty

Counsel for Respondents: Mr. S.Suri Babu, Special Standing Counsel

< Gist:

> Head Note:

? Cases referred:
Nil.

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

Writ Petition No.13912 of 2017

Order: (per V.Ramasubramanian, J.)

Aggrieved by an order of assessment under the Andhra Pradesh Value Added Tax Act, 2005, the dealer has come up with the above writ petition.

2. Heard Mr. G.Narendra Chetty, learned counsel for the petitioner and Mr. S.Suri Babu, learned Special Standing Counsel for the respondents.

3. The audit was conducted admittedly in July, 2015. Thereafter, authorisation for assessment was issued on 22-3-2017 and a show cause notice was issued on the same day. The petitioner filed a reply on 30-3-2017. Of course, the reply filed by the petitioner simply contained references to a few invoices without listing the objections.

4. As a consequence, the Assessing Officer passed the order of assessment on the very next day, namely, 31-3-2017. When a time gap of 2 years was available for the Assessing Officer from the date of audit up to the date of authorisation for assessment, it may not be fair to complete the assessment within a couple of days. The show cause notice itself appears to have served on the petitioner on 23-3-2017 and the petitioner filed a reply on 30-3-2017. Since the reply contained a very few particulars, one more opportunity could have been granted to the petitioner.

5. Therefore, the writ petition is allowed and the impugned order is set aside. The petitioner is granted time up to 22-5-2017 to file a reply to the show cause notice. Thereafter, the Assessing Officer shall fix a date for personal hearing and then pass orders afresh. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

28th April, 2017.
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Note:-
Issue C.C. in one week.
(B/o)
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

<u>Writ Petition No.13912 of 2017</u>
(per VRS, J.)

28th April, 2017.
(Ak)