

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 12677 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 in respect of the period 2013-2014 and 2014-2015.

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

3. Pursuant to an authorization granted by the competent authority, an audit was conducted on 30.01.2016. Thereafter, a notice in Form VAT-305A was issued on 08.09.2016, directing the petitioner to file objections within seven days. Since the petitioner failed to submit any objections, an order was passed on 19.09.2006, forcing the petitioner to come up with the above writ petition, complaining of violation of the principles of natural justice.

4. Strictly speaking, the allegation of violation of the principles of natural justice cannot be accepted, since a notice, dated 08.09.2016, was served on the son of the proprietor of the petitioner. Therefore, the Department is not at fault.

5. However, the *bona fides* of the petitioner can be seen from the fact that even as per the impugned order, the petitioner produced the books of accounts, purchase invoices, sale invoices, and VAT-200 return files, when the audit took place. Therefore, it is not a case where the petitioner was attempting to protract the proceedings.

6. In view of the above, we are of the considered view that one opportunity can be granted to the petitioner. Hence, the Writ Petition is allowed, the impugned order is set aside, and the matter remitted back to the 1st respondent. The petitioner shall file objections to the show-cause-notice, dated 08.09.2016, on or before 24.04.2017. Thereafter, the 1st respondent shall fix a date for personal hearing and pass orders afresh, in accordance with law.

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.

12th April, 2017

Note: Issue C.C. today.

(b/o)

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Writ Petition No. 12677 of 2017
(allowed)

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