HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY
AND
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.7952 of 2017

Date:31.10.2017

Between:
M/s Gas Authority of India Ltd.,
Rajahmundry, reptd by its Chief
Manager (F&A)-Mr.B.B.Babu

..... Petitioner

And:
The State of A.P., Revenue
Department, Velagapudi
and three others.

.....Respondents

Counsel for the petitioner: Mr. A.Sarveswara Rao

The Court made the following:

ORDER: *(per Hon'ble Sri Justice C.V.Nagarjuna Reddy)*

This Writ Petition is filed for a *Mandamus* to declare the action of respondent No.2 in passing order, dated 29.12.2016, in A.R.Com/432/2016, as illegal and in violation of principles of natural justice.

The only ground raised in the Writ Petition and urged before us is that while passing the impugned order, on the application filed by the petitioner under Section-67 of the Andhra Pradesh Value Added Tax Act, 2005 (for short 'the Act'), respondent No.2 has failed to issue a notice and afford an opportunity of being heard to the petitioner, as envisaged under the proviso to Section-67(1) of the Act read with Rule-66(7) of the Andhra Pradesh Value Added Tax Rules, 2005.

Mr. S.Suri Babu, learned Special Standing Counsel for Commercial Taxes (Andhra Pradesh), has fairly conceded that the impugned order was not preceded by an opportunity of being heard to the petitioner.

On this ground alone, the impugned order is set aside. Respondent No.2 is directed to pass a fresh order after giving an opportunity of being heard to the petitioner.

The Writ Petition is, accordingly, allowed.

As a sequel to disposal of the Writ Petition, WPMP.Nos.9807 and 9809 of 2017 stand disposed of as infructuous.

JUSTICE C.V.NAGARJUNA REDDY

JUSTICE CHALLA KODANDA RAM

31st October 2017
DR