THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

WRIT PETITION NO.46420 OF 2016

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

Heard Sri G.Narendra Chetty, learned counsel for the petitioner and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission. The proceedings under challenge in this Writ Petition is the Best Judgment assessment order dated 01.11.2016 as being arbitrary, illegal and in violation of principles of natural justice.

The petitioner, a dealer under the Andhra Pradesh Value Added Tax Act, 2005, was issued show cause notice dated 21.10.2016 which was dispatched on 25.10.2016, and a copy of which was received by the petitioner on 26.10.2016. The show cause notice required the petitioner to submit their reply within one week. The one week period expired only on 02.11.2016, even before which date the impugned assessment order came to be passed on 01.11.2016.

While we were initially inclined to admit the Writ Petition and grant stay, Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would fairly state that it would suffice if the assessing authority is permitted to pass an assessment order afresh in accordance with law.

We consider it appropriate, in such circumstances, to set aside the impugned order of assessment. The petitioner shall file their reply to the show cause notice within two (2) weeks from today. The assessing authority shall, thereafter and after affording the petitioner an opportunity of a personal hearing, pass a fresh assessment order in accordance with law within two (2) months from the date of receipt of a copy of this order. Suffice it to make it clear that, in case the petitioner does not file their reply to the show cause notice within the aforesaid period of two weeks, it is open to the respondents to proceed and pass a fresh assessment order in accordance with law.

The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, ACJ)

(A.SHANKAR NARAYANA, J)

2nd January 2017
RRB