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

Writ Petition No.1887 of 2017

Order: (per V.Ramasubramanian, J.)

Aggrieved by an assessment made under the Andhra Pradesh Value Added Tax Act, 2005 on 29-10-2016 for the tax period 2011-12, the dealer has come up with the present writ petition.

2. Heard Mr. S.Dwarakanath, learned counsel for the petitioner and Mr. J.Anil Kumar, learned Special Standing Counsel for the respondents/Department.

3. As seen from the impugned order of assessment, the assessment is sought to be made for the period from 01-4-2011 to 31-3-2012. But even the show cause notice in Form-305A was issued only on 13-7-2016 and the impugned order was passed on 29-10-2016. Therefore, the impugned order was obviously beyond the period of limitation of 4 years prescribed under sub-sections (3) and (4) of Section 21 of the A.P. VAT Act, 2005.

4. Hence, the writ petition is allowed and the impugned order is set aside. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

25th January, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

<u>Writ Petition No.1887 of 2017</u>
(per VRS, J.)

25th January, 2017.
(Ak)