

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

Writ Petition No.2029 of 2017

ORDER: (*per Hon'ble Sri Justice V. Ramasubramanian*)

The petitioner, who is a dealer under the A.P. VAT Act, 2005, has come up with the present writ petition, challenging an order of assessment.

2. Heard Sri S. Dwarakanath, learned counsel for the petitioner and Sri T. Vinod Kumar, learned special standing counsel for the respondents.

3. Though, the petitioner has an effective statutory alternative remedy of appeal as against the impugned order, they have come up with the present writ petition on the ground that part of the period covered by the impugned order, was patently beyond period of limitation stipulated by the A.P. VAT Act, 2005. Therefore, on this aspect, we directed the learned special standing counsel to get instructions, when the writ petition came up for admission on 25.01.2017.

4. Today, learned special standing counsel produced a copy of the Corrigendum dated 28.01.2017 issued by the Assessing Officer deleting the turn over for the period from April 2012 to November, 2012, from the original order of assessment, admitting it to fall beyond the period of limitation.

5. Therefore, the only ground on which the writ petition was entertained, bypassing the alternative remedy of appeal, now stands removed. All other objections to the original order of assessment should be adjudicated only in a regular appeal filed by the petitioner.

6. Therefore, taking note of the Corrigendum dated 28.01.2017, this writ petition is dismissed, giving liberty to the petitioner to challenge the remaining portion of the order of assessment by way of regular appeal. It is made clear that the limitation for filing of the appeal as against the original order dated 29.10.2016 would start only from the date of service of Corrigendum dated 28.01.2017. There shall be no order as to costs. Pending miscellaneous applications, if any, in this writ petition, shall stand closed.

The Registry is directed to return the original assessment order to enable the petitioner to file a statutory appeal.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 07.02.2017
 Note: Furnish CC tomorrow.
 (BO)
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URGENT
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(per Hon'ble Sri Justice V. Ramasubramanian)



Date: 07.02.2017

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