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

Writ Petition No.42183 of 2016

Order: (per V.Ramasubramanian, J.)

The short issue raised in this writ petition is as to whether in exercise of the power conferred by Section 32(1) of the Andhra Pradesh Value Added Tax Act, 2005, it is possible for the revisional authority to enlarge the scope of the assessment originally made.

2. Heard Mr. G.Narendra Chetty, learned counsel for the petitioner and Mr. Suribabu S., learned Special Standing Counsel for the Department.

3. By the order dated 09-5-2013, the Assessing Officer demanded tax to the tune of Rs.2,250/-, in respect of the period of March, 2013. The self assessment made in respect of the other periods, was not made the subject matter of any dispute by the Assessing Officer.

4. However, the Deputy Commissioner (Commercial Taxes), in exercise of the power conferred by Section 32(2) of the A.P. VAT Act, has now passed an order in respect of the entire period from 2011-12 to 2012-13. In other words, the power of revision conferred by Section 32(2) has been enlarged and made to overreach the original order. Hence, on this short ground, the writ petition is liable to be allowed, accordingly it 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.

23rd January, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms JUSTICE J.UMA DEVI

Writ Petition No.42183 of 2016
(per VRS, J.)

23rd January, 2017.
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