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

Writ Petition No.5515 of 2017

Order:

Aggrieved by an order of assessment passed under the Andhra Pradesh Value Added Tax Act, 2005 for the period 2015-16 and 2016-17, the dealer has come up with the present writ petition.

2. Heard Mr. Dantu Srinivas, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. Pursuant to an audit conducted on 08-6-2016, a show cause notice was issued on 29-7-2016 resulting in an order of assessment being passed on 24-9-2016. As against the said order of assessment, the petitioner filed a writ petition in W.P.No.35090 of 2016.

4. By a final order dated 03-11-2016, the said writ petition was allowed by this Court and the order of assessment was set aside and the matter was remanded back to the Assessing Officer to consider the objections and the bank statements.

5. Thereafter, the Assessing Officer passed a fresh order dated 28-01-2017 accepting the bank statements filed by the petitioner but refusing to consider two other issues which relate to disallowance of input tax credit and the sale bills

and way bills. Therefore, the petitioner is back to this Court once again.

6. The short issue that arises for consideration is as to whether the order of remand passed by this Court limited the scope of scrutiny to be made by the Assessing Officer or not.

7. The Assessing Officer thought that the order of remand passed by this Court was confined only to the production of bank statements. Therefore, the Assessing Officer refused to consider any other issue.

8. But a careful look at the order passed by this Court would show that the entire order of assessment was set aside by this Court. Therefore, the Assessing Officer was obliged to deal with the objections relating to all issues, without confining himself to the one issue on which the previous assessment order was set aside.

9. In view of the above, the writ petition is allowed, the impugned order is set aside and the matter is remanded back once again to the 2nd respondent. The 2nd respondent shall consider all issues and pass orders afresh, after giving an opportunity of personal hearing to the petitioner. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

08th March, 2017.
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