

The Hon'ble Sri Justice C.V.Nagarjuna Reddy

and

The Hon'ble Sri Justice T.Amarnath Goud

Writ Petition No.40814 of 2017

Dt: 04-12-2017

Between:

Greaves Cotton Ltd.,
Lakshmi Chambers
No.30 Anna Salai,
Litle Mount, saidapet
Chennai
Rep. by its Authorised Signatory
S.Jayaraman

....Petitioner

and

The State of Andhra Pradesh
Rep. by its Prl.Secretary
Commercial Taxes Dept.,
Amaravathi, Guntur and 2 others

....Respondents

Counsel for the Petitioner: Mr.Vedula Srinivas

Counsel for the respondents: Mr.S.Suri Babu,
Spl.SC for Commercial Taxes (AP)

The Court made the following:

Order: (per Hon'ble Sri Justice C.V.Nagarjuna Reddy)

The petitioner, which is a registered dealer in Chennai, filed this Writ Petition questioning Proceeding No.3/2017-18, dated 11-11-2017, whereby respondent No.3 has imposed CGST of Rs.60,515/- on the petitioner.

The main ground on which the CGST has been levied on the petitioner is that it has failed to produce the *e-way* bill of the dealer in the State of Andhra Pradesh.

One of the main grievances of the petitioner in this Writ Petition is that revised show cause notice, dated 04.11.2017, was served on a person at its godown at Vijayawada; that as its Head Office is at Chennai, the person, who received the said revised show cause notice, could not arrange to send the same to it within the stipulated time of one week for filing objections; and that, as a result, objections could not be filed by it.

It is evident from the impugned proceedings, as observed by respondent No.3 therein, that the petitioner did not file any objections to the revised show cause notice. As we are convinced with the reason assigned by the petitioner for its failure to file objections within the time stipulated by respondent No.3, we are of the opinion that interests of

justice would be met if opportunity is given to the petitioner to submit its objections.

Therefore, the impugned Order, of respondent No.3, in OR.No.3/2017-18, dated 11.11.2017, pertaining to imposition of CGST on the petitioner is set aside. The petitioner is permitted to submit its objections within one week from the date of receipt of a copy of this order. On considering the objections, if any, filed by the petitioner, respondent No.3 is directed to pass a fresh order.

Subject to the above directions, the Writ Petition is allowed in part to the extent indicated above.

As a sequel to disposal of the Writ Petition, WPMP.No.50673 of 2017, filed by the petitioner for interim relief, is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 04-12-2017
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