

* IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA
PRADESH

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
And
HON'BLE SRI JUSTICE G. SHYAM PRASAD

+ W.P.Nos.7129 & 7168 of 2018

%Date: 18-04-2018

Between:

M/s. MRC Authomobiles,
23A-7-1/1, Railway Track Road,
RR Pet, Eluru, West Godavari,
Rep. by its Proprietor,
Sri M.D.R. Chowdry.

... Petitioner

Vs.

1. The State of Andhra Pradesh, rep. by its Principal Secretary,
Revenue (CT-II) Department, A.P. Secretariat, Velagapudi,
Amaravathi, Guntur District, A.P.
2. Assistant Commissioner (CT) (INT), Large Taxpayers Unit, Eluru
Division, Eluru, West Godavari District.
3. Commercial Tax Officer, Eluru Division, Eluru, West Godavari
District.

... Respondents

! Counsel for the Petitioner : Mr. Dantu Srinivas

^ Counsel for Respondents 1 & 2 : Mr. Shaik Jeelani Basha

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? Cases referred

**HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE G. SHYAM PRASAD**

W.P.Nos.7129 & 7168 of 2018

ORDER: (per VRS,J)

The petitioner has come up with the above writ petition, challenging the order of assessment for the period April, 2016 to October 2016 in one case and a revisional assessment passed under Section 32(2) of the A.P. VAT Act, 2005 for the period from 2014-2015 to 2015-2016.

2. Heard Mr. Dantu Srinivas, learned counsel for the petitioner and Mr. Shaik Jeelani Basha and Mr. S. Suri Babu, learned Special Standing counsel appearing for the respondents.

3. It appears from the impugned orders in both these cases that they were passed based upon a letter given by the petitioner themselves. In the letter given by the petitioner, they claimed that the turnover reported in VAT returns was made unintentionally, as the same was generated through a software provided by the company. In other words the petitioner has admitted the defects in the returns filed by them.

4. Today the petitioner has taken a stand that these letters were taken from them under force and coercion. But that is a question which this Court cannot go into. The letters appear to be type written on the letterhead of the petitioner and signed with the rubber stamp. There is no mechanism by which this Court can hold an enquiry whether there was coercion or undue influence in

obtaining such letters. Hence both the writ petitions are dismissed.

There shall be no order as to costs.

5. As a sequel, miscellaneous petitions pending in this writ petition, if any, shall stand closed.

V. RAMASUBRAMANIAN, J.

G. SHYAM PRASAD, J.

18th April, 2018
Js.



HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
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W.P.Nos.7129 & 7168 of 2018
(Per VRSJ)



18th April, 2018

Js.