

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

THE HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON' BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.8059 OF 2018

Between:

M/ s. Amar Raja Batteries Limited,
Karakambadi, Tirupathi, Chittoor District,
Andhra Pradesh, Rep. by its Deputy General Manager,
Mr. A. Venkateswarlu

...Petitioner

Vs.

The Assistant Commissioner (CT), LTU,
O/ o. The Deputy Commissioner (ct) LTU Circle,
Chittoor Division, Chittoor District, A.P. and others

.. Respondents

For Petitioner : Sri Bhaskar Reddy Vemireddy

For Respondents : Mr. S. Suri Babu
Special Standing Counsel for CT

Gist :

Head Note :

Cases Referred : Nil



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AND

HON' BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.8059 OF 2018

ORDER: (per V. Ramasubramanian, J)

The petitioner, who is a registered dealer under the Andhra Pradesh Value Added Tax, 2005, has come up with the above writ petition challenging the action of the respondents in demanding payment of disputed tax even during the pendency of the application for rectification filed under Rule 60 of the A.P.V.A.T. Rules.

2. Heard Mr.Bhaskar Reddy Vemireddy, learned counsel for the petitioner. Mr.S.Suri Babu, learned Special Standing Counsel takes notice for the respondents.

3. Though the prayer of the petitioner is for protection from demand for payment of disputed tax pending disposal of the application for rectification, that part of the prayer now appears to have become in a way infructuous, since the petitioner has paid the disputed tax, according to him under pressure. However, there is one request that remains unanswered. The petitioner wants atleast his application for rectification to be disposed of.

4. Though the learned Standing Counsel for the respondents submitted that the very maintainability of the application for rectification is questionable, we do not think that we should go into the said question, when it is still pending with the appropriate authority for consideration.

5. Therefore, the writ petition is disposed of with a limited direction to the 2nd respondent to consider the application for rectification filed by the petitioner on 05.06.017 in accordance with law

and pass appropriate orders within a period of three (3) weeks from the date of receipt of a copy of this order.

6. As a sequel thereto, miscellaneous petitions, if any, pending shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

March 23, 2018

KTL

