

* 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

* THE HON'BLE MS. JUSTICE J. UMA DEVI

+ W.P.NO.7418 of 2018

% Date: 03-04-2018

Between:

M/s. Rajahmundry Paper Mills (P) Ltd.,
Parijalli Peta Village, Rajanagaram Mandal,
East Godavari District, Andhra Pradesh,
Rep. by its Accountant and Authorised
Signatory Sri Kadiri Raju.

.... Petitioner

And

1. Assistant Commissioner (State Tax), Formerly Commercial Tax Officer, Alcot Gardens Circle, Rajamahendravaram, East Godavari District, Andhra Pradesh.
2. The State of Andhra Pradesh, rep. by its Principal Secretary, Revenue (CT) Department, Secretariat Buildings, Velagapudi, Amaravathi, Guntur District Andhra Pradesh.

... Respondents

! Counsel for the Petitioner : Mr. P. Girish Kumar

^ Counsel for Respondents : Mr. S. Suri Babu, Spl. S.C. for CT

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> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.7418 of 2018

ORDER: (Per VRS,J.)

Aggrieved by the demand for penal interest on the alleged belated payment of deferment tax, the dealer under A.P. VAT Act, 2005 has come up with the above writ petition.

2. Heard Mr. P. Girish Kumar, learned counsel for the petitioner. Mr. S. Suri Babu, learned Special Standing Counsel takes notice for the respondents.

3. According to the petitioner, the deferment was for a period of 14 years. But by the impugned order, the deferment is taken to be for a period of 13 years and penal interest demanded.

4. The issue is admittedly covered by a decision of this Court dated 22.01.2018 in W.P.No.1261 of 2018. Therefore, following the same, this writ petition is allowed and the impugned demand is set aside. However, if the petitioner fails to pay as per the Eligibility Certificate, it will be open to the respondent to take appropriate action. There shall be no order as to costs.

5. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

3rd April, 2018
Js.

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

WRIT PETITION No.7418 of 2018



Date: 03-04-2018

Js.