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.8010 OF 2018

Between:

M/s.Edac Engineering Limited, BHEL,
Site, NTPC Simhadri, Parwada, Visakhapatnam,
(Address for communication – EDACT Engineering Ltd.,
88 Mount Road, Guindy, Chennai) Rep. by its Chief
Financial Officer Mr. R. Chandrasekhar.

...Petitioner

Vs.

The Deputy Commissioner (CT), Visakhapatnam Division,
Commercial Taxes Building Complex, Opp: to Star Pinnakle
Hospital, Deen Dayal puram, Chinagadili Mandal, Visakhapatnam
A.P. and others.

.. Respondents

For Petitioner : Sri G. Narendra Chetty

For Respondents : Sri S. Suribabu

Gist :

Head Note :

Cases Referred : Nil

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.8010 OF 2018

ORDER: *(per V. Ramasubramanian, J)*

Aggrieved by the rivisional order of assessment passed under Section 32 of the Andhra Pradesh Value Added Tax Act, 2005, the Dealer has come up with the above writ petition.

2. Heard Mr.G.Narendra Chetty, learned counsel for the petitioner. Mr.S.Suribabu, learned Special Standing Counsel takes notice for the respondents.

3. The short ground on which the impugned order is challenged is that sufficient time for production of books of accounts was not granted to the petitioner. This contention is borne out even by the impugned order. The revision show-cause notice was issued on 23.12.2017 and the Dealer gave a letter dated 30.01.2018. A notice of personal hearing was issued on 02.02.2018 and the petitioner's representative appeared for the hearing on 07.02.2018 and filed their objections. This sequence of evidence shows that the Dealer did not attempt at protracting of the proceedings.

4. But, in the course of personal hearing, the revisional authority directed the Dealer to produce the books of accounts for the period from 01.09.2009 to 31.03.2012. Since such a demand was made in the course of personal hearing, the Dealer's representative sought fifteen days time. But, this request was rejected by the revisional authority on the sole ground that the time limit for passing an order of revision was to expire by 10th February 2018.

5. The fact that limitation was to expire, cannot be put against the petitioner, as the petitioner was not responsible for the delay in the initiation. It is a clear case of violation of the principles of natural justice. Therefore, the writ petition is allowed and the impugned order is set aside. The petitioner is granted time upto 20th April, 2018 to produce the books of accounts before the revisional authority. Thereafter, after perusing the books of accounts and after giving a fresh opportunity of personal hearing, the revisional authority shall pass orders in accordance with law.

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