HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

Writ Petition Nos.1424, 1425 and 1426 of 2017

COMMON ORDER: {Per Hon'ble Sri Justice Ramesh Ranganathan}

Heard Sri V.Bhaskar Reddy, learned counsel for the petitioner, and Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, and, with their consent, all these three writ petitions are disposed of at the stage of admission.

The proceedings under challenge in these three writ petitions are the final assessment orders passed under the Central Sales Tax Act, 1956, for the years 2006-07, 2009-10 and 2011-12, wherein the petitioner was subjected to tax, on the differential rate of tax, for non-submission of "C" Forms and export documents.

Sri V.Bhaskar Reddy, learned counsel for the petitioner, would submit that the petitioner has filed an application, under Rule 60 of the A.P. Value Added Tax Rules, 2005 (for short "the Rules"), seeking rectification of the error in the assessment order; and though the said application was filed, as early as in December, 2016, no orders have been passed thereupon till date.

When the matter came up yesterday Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, sought time to obtain instructions. Today, the learned Standing Counsel, on instructions, would submit that the application filed by the petitioner, under Rule 60 of the Rules, is still pending consideration before the assessing authority; and orders would be passed, on the said application, in accordance with law at the earliest.

Since the petitioner's grievance, as put forth in these writ petitions, has also been urged by them in their application filed under Rule 60 of the Rules, we see no reason to keep these writ petitions pending on the file of this Court.

Suffice it, therefore, to dispose of all these three writ petitions directing the assessing authority to consider the petitioner's application, under Rule 60 of the Rules, in accordance with law; and pass orders thereupon at the earliest and, in any event, not later than two months from the date of receipt of a copy of this order.

All the three Writ Petitions are disposed of accordingly. Miscellaneous petitions pending, if any, shall stand closed. There shall be no order as to costs.

(RAMESH RANGANATHAN, J)

(KONGARA VIJAYA LAKSHMI, J)

14th August, 2018
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HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

Writ Petition Nos.1425, 1426 and 1428 of 2017

Date: 14.08.2018

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