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 MS. JUSTICE J. UMA DEVI

W.P.No.16103 of 2018

Date: 01-05-2018

Between:

M/s. United Power Service, D.No.8-2-37,
Ashok Nagar, M.G. Road, Vijayawada represented
By its Managing Partner, K.V. Purnachandra Rao

… Petitioner

And

The Commercial Tax Officer, Patamatalanka
Circle, Vijayawada, A.P. and another

… Respondents

Counsel for the Petitioner : Mr. K.V. Satyanarayana

Counsel for Respondents : Mr. Shaik Jeelani Basha
Special standing counsel

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No.16103 of 2018

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

Aggrieved by the inaction on the part of the 1st respondent in not disposing of an application for rectification, the petitioner, who is a dealer under the APVAT Act, 2005 has come up with the above writ petition.

2. Heard Mr. P. Girish Kumar, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned special standing counsel takes notice for the respondent-Department.

3. An Order of Assessment under the Central Sales Act, 1956 was passed on 30-03-2015 for the tax period from April, 2010 to March, 2011. Tax was levied at 14.5% on Inter-State sales of automobile parts as against 2% on the ground that the said turnover is not covered by "C" forms. The 1st respondent also levied higher rate of tax on a particular turnover relating to transit sale on the ground that they are not covered by C and E1 forms.

4. Claiming that there was an arithmetical error in noting down the turnovers in the order of assessment, the petitioner claims to have filed an application for rectification on 01-06-2015 under Rule 14A (10) of the Central Sales Tax (A.P.) Rules. Claiming that the said application is not so far disposed of, but the 1st respondent has

initiated coercive steps, the petitioner has come up with the above writ petition.

5. The limited prayer with which the petitioner has come up is only to direct the 1st respondent to dispose of their application for rectification. Therefore, without going into the merits of the claim of the petitioner, the writ petition is disposed of directing the 1st respondent to consider the application of the petitioner dated 01-06-2015, said to have been filed under Rule 14A (10) of the Central Sales Tax (A.P.) Rules, 1957, if the application is available on record and if it has already not been disposed of. If the application is available and not already disposed of, the 1st respondent may consider the same in accordance with the parameters of the Rule and dispose it of within a period of eight (8) weeks from the date of receipt of a copy of this order.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 01-05-2018

Ksn