THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE D.V.S.S. SOMAYAJULU

Writ Petition No.18993 of 2018

JUDGMENT: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Heard Sri T. Lakshminarayana, learned counsel for the petitioner and Sri J.V. Prasad, learned Senior Standing Counsel for Income Tax and, with their consent, the Writ Petition is disposed of at the stage of admission.

A Writ of Certiorari is sought to call for the order dated 26.10.2017 of the second respondent, and to quash the same as illegal and arbitrary. A consequential direction is sought to the second respondent to issue a Certificate of Registration to the Petitioner as 'Registered Valuer' for the Plant and Machinery, pursuant to his application dated 23.05.2017.

By his proceedings dated 26.10.2017, the Income Tax Officer, in the office of the Chief Commissioner of Income Tax, Vijayawada, informed the petitioner that, as per Rule 8A (2)(ii)(b) of the Wealth Tax Rules ("the Rules" for brevity), the applicant must have retired or resigned from employment after having rendered service for not less than ten years as a valuer as on the date of his application i.e., 23.05.2017; and as the applicant did not fulfil the conditions, laid down in Rule 8A(2)(ii)(b) of the Wealth Tax Rules, the application for registration as a valuer of plant and machinery, under Section 34AB of the Wealth Tax Act, 1957 ("the Act" for brevity), was being rejected.

In the counter affidavit, filed on behalf of the respondents, it is stated that there is no provision in the Act and the Rules for reconsideration of an application which has already been rejected.

Sri T. Lakshminarayana, learned counsel for the petitioner, would submit that the petitioner is now eligible for being considered for registration as a 'registered valuer'; he be permitted to file an application seeking Certificate of Registration as a registered valuer for the plant and machinery; and the second respondent be directed to consider his application within a specified time frame.

As the petitioner now claims to possess the qualifications required for being registered as a registered valuer, we consider it appropriate to permit him to file an application afresh to the second respondent/Chief Commissioner of Income Tax, within two weeks from today. The second respondent shall, within two months from the date of receipt of the petitioner's application, consider the same in accordance with law, take a decision in this regard, and communicate his decision to the petitioner.

The Writ Petition is, accordingly, disposed of. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

(RAMESH RANGANATHAN, J)

(D.V.S.S.SOMAYAJULU, J)

23rd October 2018
ISN
Note: Issue CC by tomorrow.