***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 MS.JUSTICE J. UMA DEVI

<u>+ TAX REVISION CASE No.9 OF 2018</u>

% Date:05.11.2018

Between:

The State of Andhra Pradesh,
Rep. by the State Representative before
A.P.V.A.T. Appellate Tribunal,
Near Pinnacle Hospital, Deenadayalapuram,
Visakhapatnam.

… Petitioner

v.

$ M/s.Radhika Seva Sangam,
Piduguralla, Guntur District.

.. Respondent

! For Petitioner : Special Standing Counsel

^ For Respondent : None

< Gist :

> Head Note :

? Cases Referred : Nil

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HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS.JUSTICE J. UMA DEVI

TRANSFER REVISION CASE No.44 of 2018

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

The State has come up with the above revision under Section 22 (1) of the A.P. General Sales Tax Act, 1957 (for short "the APGST Act").

2. Heard Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the revision petitioner.

3. The respondent was assessed on a particular gross and net turnover for the year 1999-2000 under the Andhra Pradesh General Sales Tax Act, 1957 (for short 'APGST Act"). After scrutiny of records, the Deputy Commissioner issued a notice of revision. Thereafter, he passed an order on 16.07.2004, revising the gross and net turnover, by including the estimated sale value of lime and purchase of coal.

4. As against the order passed in revision, the dealer filed an appeal before the Tribunal. The Tribunal allowed the appeal on the ground that the power of revision was exercised beyond the period of limitation. Aggrieved by the said order of the Tribunal, the State has come up with the above revision raising the following question of law:

> "The Revisional Authority passed orders by confirming the Show Cause Notice issued by his predecessor without issuing a fresh Show Cause Notice.

When objections not been filed by the dealer on such Show Cause Notice at all and the predecessor not heard the dealer in person. Whether it amounts to any change of opinion, warrants issuance of a fresh show cause notice by the successor officer?"

5. Admittedly, the Form AA9 Return was filed on 31.05.2000. The Revisional Authority passed an order on 16.07.2004. Therefore, a clear period of four (4) years had already expired by 31.05.2004 and the order was passed obviously beyond the period of limitation. Hence, the question is answered against the State and the Revision Petition is dismissed.

As a sequel thereto, miscellaneous petitions, if any pending, shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

November 05, 2018

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