

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

+ Writ Petition No.40944 of 2018

% Date: 27-11-2018

M/s Sri Durga Automotives, Gooty Road,
Anantapuramu, Anantapuramu District, A.P.,
Rep. by its Managing Partner, S.Rajesh

... Petitioner

Vs.

\$ 1. The Asst. Commissioner (CT) (LTU),
Ananthapuram Division, P.A.R. Heights,
Gooty Road, Anantapuram, Anantapuram Dist., A.P.

2. The State of A.P., Rep. by the Prl. Secretary to Govt.,
Revenue (CT) Dept., A.P. Secretariat Bldgs.,
Velagapudi, Guntur District, A.P.

... Respondents

! Counsel for Petitioner: Mr. G.Narendra Chetty

Counsel for Respondents: Mr. Shaik Jeelani Basha,
Standing Counsel

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> Head Note:

? Cases referred:
Nil.

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Order: (per V.Ramasubramanian, J.)

Contending that the statutory requirement of a notice before imposing the liability to pay interest, was not complied with, the dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the above writ petition.

2. Heard Mr. G.Narendra Chetty, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the Department.

3. The impugned order is under Section 22(2) of the A.P. VAT Act. Since interest is automatic, the Statute does not stipulate any prior notice.

4. But while framing Rules under the Act, the Government had provided for an opportunity, under Rule 24(4) of the A.P. VAT Rules, 2005. Obviously, the procedure prescribed by Rule 24(4) was not followed.

5. In cases where a larger opportunity is given under the Rules, the same also has to be followed, in order to comply with the principles of natural justice.

6. Therefore, the writ petition is ordered, directing the petitioner to treat the impugned demand itself as a show cause notice. The petitioner shall file a reply to the impugned proceeding, on or before 17-12-2018. Thereafter, the

Assessing Officer may pass orders afresh. Pending applications, if any, shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

27th November, 2018.

Note:-

Issue C.C. by tomorrow.

(B/o)

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Writ Petition No.40944 of 2018
(per VRS, J.)



27th November, 2018.
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