

HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON' BLE Dr. JUSTICE SHAMEEM AKTHER

WRIT PETITION No.3502 of 2019

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

1) Challenging a notice for recovery of arrears under the Andhra Pradesh General Sales Tax Act, 1957/ Telangana Value Added Tax Act, 2005/ Central Sales Act, 1956, for a total amount of Rs.58,33,392/- the dealer has come up with the above writ petition.

2) Heard Mr.T.V.Radhakrishna Murthy, learned counsel for the petitioner and Mr.J.Anil Kumar, learned Special Standing Counsel for the department.

3) There is no dispute about the fact that the petitioner has entered into an agreement dated 01.11.2000 for payment of sales tax under a deferral scheme. The scheme was subject to the terms and conditions in the guidelines as stipulated in G.O.Ms.No.187, Industries and Commerce (IP) Department, dated 21.11.1995. According to the petitioner, he has paid the amounts due for the tax period 1999-2000 upto 2003-2004, respectively on 31.03.2014, 31.03.2015, 31.03.2016, 31.03.2017 and 31.03.2018. As per the agreement entered into on 01.11.2000, the next payment relating to the tax period 2004-2005, falls due only on 31.03.2019, for which the date has been fixed under the agreement as 20.09.2019. However, the respondent has issued a

very bald demand for arrears to the tune of Rs.58,33,392/- forcing the petitioner to come up with the above writ petition.

4) It is not disputed by the department that under the agreement dated 01.11.2000, the next payment for the assessment year 2004-2005, is due only in September, 2019. The payments due upto September, 2018 have already been paid. Therefore, we are of the considered view that the demand impugned in the writ petition is premature and is liable to be *set aside*.

5) Accordingly, the Writ Petition is allowed and the impugned demand is *set aside*. However if as per the agreement, the petitioner fails to pay, it is always open to the department to take action. As a sequel, miscellaneous petitions, if any, pending in the Writ Petition stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

Dr. SHAMEEM AKTHER, J

February 25, 2019
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HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON' BLE Dr. JUSTICE SHAMEEM AKTHER



WRIT PETITION No. 3502 of 2019

Date: 25.02.2019

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