

HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY
AND
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WP.No.36308 of 2017

Date:31.10.2017

Between.

M/s Sree Bajaj Constructions,
Kadapa, repled by its Managing
Partner-Y.Madhu Sudhan Reddy

..... Petitioner

And.

Additional Commissioner (CT) Legal,
Vijayawada and three others.

.....Respondents

Counsel for the petitioner: Mr. C.Narendra Chetty

Counsel for the respondents: Mr. S.Suri Babu

Special Standing Counsel for CT (AP)

The Court made the following:

ORDER: (per Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This Writ Petition is filed for a *Certiorari* to quash order, dated 24.7.2017, in CTD Order No.ACO/276/CCT's Ref No.LII(2)/206/2015, on the file of respondent No.1.

By the afore-mentioned order, respondent No.1 has exercised *suo motu* power under Section-32 of the Andhra Pradesh Value Added Tax Act, 2005 and reassessed the income of the petitioner.

The main grievance of the petitioner is that proper opportunity of being heard was not given to it by respondent No.1 who passed the impugned order in a hurry as, the time for passing the revised order was expiring.

Mr. G.Narendra Chetty, learned counsel for the petitioner, submitted that certain grounds which were not even included in the show cause notice have been made the basis for passing the impugned order.

Mr. S.Suri Babu, learned special Standing Counsel for Commercial Taxes (Andhra Pradesh), has fairly conceded that the impugned order may be set aside with liberty to respondent No.1 to issue a fresh show cause notice to the petitioner and pass a fresh order after considering the objections, if any, to be filed by the petitioner.

Learned counsel for the petitioner agreed to this offer and submitted that his client would not raise the plea of limitation for passing the revised order by respondent No.1.

In the light of the above, the impugned order is set aside, without adjudicating on the merits of the case, with liberty to respondent No.1 in terms of the concessions made by the learned counsel for both parties.

Subject to the above, the Writ Petition is allowed.

As sequel to disposal of the Writ Petition, WPMP.No.45110 of 2017 shall stand disposed of as infructuous.



JUSTICE C.V.NAGARJUNA REDDY

JUSTICE CHALLA KODANDA RAM

31st October 2017

DR