

Gunisetty China Gunna Raju Traders Vs Commercial Tax Officer, Chinawaltair Circle

Court: Andhra Pradesh High Court

Date of Decision: Sept. 16, 2013

Citation: (2013) 57 APSTJ 157

Hon'ble Judges: G. Rohini, J; Challa Kodanda Ram, J

Bench: Division Bench

Advocate: S. Dwarakanath, for the Appellant; P. Balaji Varma, Special Standing Counsel, for the Respondent

Judgement

@JUDGMENTTAG-ORDER

G. Rohini, J.

The assessment order dated 25.06.2013 passed by the 1st respondent under the provisions of A.P. VAT Act, 2005 (for

short "the Act") for the period from 2005-06 upto October, 2011 is assailed in this writ petition primarily on the ground that the assessment for the

period from April, 2005 to May, 2009 is beyond the limitation prescribed under 21(4) of the Act. We have heard the learned counsel for both the

parties.

2. As per sub-section (4) of Section 21 of the Act, the competent authority is empowered to make the assessment within a period of four years

from the end of the period from which the assessment is made.

3. Though no counter affidavit is filed on behalf of the respondents, it is fairly conceded by the learned Special Government Pleader for

Commercial Taxes that the assessment from April 2005 to May, 2009 is beyond the period of four years mentioned u/s 21(4) of the Act.

4. In the facts and circumstances, the impugned assessment for the period from April 2005 to May 2009 is hereby declared as illegal as barred by

limitation. Accordingly, the impugned order is set aside and it is left open to the 1st respondent to initiate fresh proceedings so far as the

assessment for the period from June, 2009 onwards and to pass an appropriate order following due process of law.

5. The writ petition is accordingly disposed of at the stage of admission. No costs. Consequently, the miscellaneous petitions, if any, pending in the

writ petition shall stand closed.