(2014) 03 AP CK 0109

In the Andhra Pradesh High Court

Case No : W.P. No. 2788 of 2014

Gerdau Steel India Limited APPELLANT

Vs

Deputy Commissioner (CT) RESPONDENT

Date of Decision : 12-03-2014

Acts Referred:
Andhra Pradesh Value Added Tax Act, 2005 — Section 32

Citation : (2014) 58 APSTJ 169

Hon'ble Judges : M. Satyanarayana Murthy, J;Ashutosh Mohunta, J

Bench : Division Bench

Advocate : Lakshmi Kumaran, Advocate for the Appellant

Judgement

Ashutosh Mohunta, J.—The petitioner has filed this writ petition for setting aside the Revisional Order AAO No. DC 744, dated 11.11.2013 passed by the 1st respondent, in terms of Section 32 of the Andhra Pradesh Value Added Tax Act, 2005, by which the Assessment Order dated 10.08.2009 passed by the 2nd respondent has been revised on the contention that the statutory declaration forms viz., ''C'' and ''F'' forms filed by the petitioner were invalid and thereby demanding differential sales tax of Rs. 29,02,438/- and further stating that the tax due is an amount of Rs. 2,57,62,941/- without considering the amount of Rs. 3,33,93,555/- already paid by the petitioner for the Assessment year 2005-2006. Learned counsel for the petitioner contends that the petitioner was neither afforded an opportunity of personal hearing nor the reply/objections filed by the petitioner were considered by the 1st respondent. He further submits that there was a mistake in submission of ''C'' and ''F'' Forms, for which the petitioner ought to have been given an opportunity to rectify them. Hence, the impugned order is liable to be set aside.

2. Learned counsel for the respondents submits that as far as the question of personal hearing is concerned, as the petitioner has already filed objections, and did not request specifically for grant of personal hearing, the same was not necessary. He further submits that the objections filed by the petitioner were

duly considered by the 1st respondent and that the petitioner was entitled to have chance to rectify the ''C'' and ''F'' forms.

3. After hearing the counsel for the parties, we find that the petitioner ought to have been given an opportunity to rectify the ''C'' and ''F'' Forms. Accordingly, we set aside the impugned order dated 11.11.2013 passed by the 1st respondent and remand back the case to the 1st respondent to decide the matter afresh. The 1st respondent is directed to afford an opportunity of personal hearing to the petitioner and also to rectify the ''C'' and ''F'' forms. The 1st respondent shall return the ''C'' and ''F'' Forms to the petitioner. On such return, the petitioner shall submit the rectified ''C'' and ''F'' Forms within a period of three months from the date of return of ''C'' and ''F'' Forms.

4. With the above observations, the Writ Petition is disposed of. Miscellaneous Petitions pending, if any, shall stand disposed of. There shall be no order as to costs.

