

(2017) 04 AP CK 0058
In the Andhra Pradesh High Court
Case No : 15958 of 2017

M/s. Dugar Pet-Con, D.No.9-52-11

APPELLANT

Vs

The State of A.P.

RESPONDENT

Date of Decision : 27-04-2017

Acts Referred:

Citation : (2017) 04 AP CK 0058

Hon'ble Judges : V.Ramasubramanian, J.Uma Devi

Bench : DIVISON BENCH

Advocate : P.Girish Kumar, S.Suri Babu

Judgement

1. The petitioner has come up with the above writ petition challenging an order of assessment passed under the Andhra Pradesh Value Added Tax Act, 2005.
2. Heard Mr. P.Girish Kumar, learned counsel for the petitioner. Mr. S.Suri Babu, learned Special Standing Counsel, takes notice for the respondents.
3. As against the impugned order of assessment, the petitioner has a statutory alternative remedy of appeal. But the petitioner has chosen to come up with the above writ petition bypassing the alternative remedy on the ground that due to her health condition, she could not avail the opportunities provided to her.
4. The case is not exactly one of violation of principles of natural justice, as the Assessing Officer has issued at least 3 notices calling upon the petitioner to file written objections. The petitioner failed to avail those opportunities. Therefore, the Assessing Officer is certainly not at fault.
5. However, in paragraph-13 of the Affidavit in support of the writ petition, the petitioner has claimed that she is a woman entrepreneur, who was suffering from health issues and could not focus on the business due to frequent visit to the hospitals.
6. In view of the peculiar facts and circumstances and the reasons adduced in para-13, we are of the considered view that one opportunity can be given to the

petitioner. Therefore, the writ petition is allowed and the impugned order is set aside. This is subject to the condition that the petitioner files a reply to the show cause notices, on or before 15-5-2017. Immediately thereafter, the Assessing Officer shall fix a date for personal hearing. On the said date, the petitioner or her authorised representative shall positively appear before the Assessing Officer and the Assessing Officer may thereafter pass fresh orders in accordance with law. If the petitioner fails to avail this opportunity, she will forfeit to concession shown hereunder. The miscellaneous petitions, if any, pending in this writ petition shall stand closed.

No costs.