(2017) 04 AP CK 0035

In the Andhra Pradesh High Court

Case No : 9572 of 2017

Smt S.Lalitha APPELLANT

Vs

The State of Telangana, and 2 others RESPONDENT

Date of Decision : 18-04-2017

Acts Referred:

Andhra Pradesh Value Added Tax Act, 2005, Section 43(5) - Access and seizure of goods, books, records and computers

Citation : (2017) 04 AP CK 0035

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

Bench : DIVISON BENCH

Advocate : G.Narendra Chetty, Shaik Jeelani Basha

Judgement

1. Aggrieved by an order of assessment passed under the Andhra Pradesh Value Added Tax Act, 2005, rejecting the books of accounts in accordance with Section 43(5) of the Act, the dealer has come up with the present writ petition.

2. Heard Mr. G.Narendra Chetty, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned Special Standing Counsel, takes notice for the respondents.

3. It is seen from the order impugned in the writ petition that the respondents directed the petitioner to produce certain documents. But the petitioner failed to produce these documents. The reason stated by the petitioner in the additional affidavit is that from 25-02-2017 to 02-3-2017, he was under treatment in M.V.J. Medical College and Research Hospital, Bangalore, as an inpatient and that therefore he could not produce the documents. The discharge summary and the hospital records are also enclosed. Therefore, only on the short ground that the petitioner could not produce the records due to ill health, the petitioner deserves one opportunity.

4. Therefore, the writ petition is allowed, the impugned order is set aside and the

matter remanded back to the 1st respondent. The petitioner shall produce all the records called for by the 1st respondent along with any objections, on 08-5-2017 at 11.00 a.m. If that date is not convenient to the 1st respondent, he may instruct his office to receive the records as well as the objections and inform a date for personal hearing. On the date on which personal hearing is taken up, the petitioner shall appear and make their submissions. Thereafter, the 1st respondent may pass orders afresh. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

