

**HON'BLE SRI JUSTICE R.SUBHASH REDDY
AND
HON'BLE Dr. JUSTICE B.SIVA SANKARA RAO**

WRIT PETITION No.36 of 2015

ORDER : (per Hon'ble Sri Justice R.Subhash Reddy)

This writ petition is filed by the petitioner questioning the Notice dated 20.12.2014 issued by the 3rd respondent-Assistant Commercial Tax Officer, Eluru, West Godavari District, cancelling the petitioner's branch licence, as arbitrary and illegal.

2. The 4th respondent is the owner of the shop bearing Door No.14/6, New D.No.8-3-132, Aswaraopeta Road, J.P. Centre, Jangareddygudem, West Godavari District. The petitioner is running a branch office of Footwear business as a tenant in the said premises and is a registered dealer under the provisions of the A.P. VAT Act, 2005 and Central Sales Tax Act, 1956. When the 4th respondent approached this Court by filing W.P.No.20729 of 2014 alleging that the representation filed by him before the 2nd respondent-Commercial Tax Officer, Eluru, West Godavari District, requesting not to renew the licence/registration of the petitioner was not considered, without going into the merits of the matter, this Court disposed of the writ petition by order dated 18.11.2014 directing the Commercial Tax Officer, Eluru, to consider the said representation and pass appropriate orders.

Pursuant to the said direction, the impugned order is passed cancelling the licence of the petitioner for doing business in the subject premises. Hence the present writ petition.

3. Heard learned counsel for the petitioner, as well as the learned Special Standing Counsel for Commercial Taxes, and Sri S.S. Reddy, learned counsel for respondent No.4 and also perused the material on record.

4. A perusal of the impugned notice dated 20.12.2014 shows that the said order is passed pursuant to the direction of this Court in W.P.No.20729 of 2014, dated 18.11.2014 to cancel the petitioner's licence. A perusal of the order dated 18.11.2014 in W.P.No.20729 of 2014 makes it clear that direction was issued to the Commercial Tax Officer, Eluru, to consider the representation of the 4th respondent and pass orders thereon, but there is no direction, as such, to cancel the registration of the petitioner. No independent reasons are assigned in the impugned order to cancel the petitioner's registration.

5. In view of the above, as the 3rd respondent has passed the impugned order without assigning any independent reason, by misconstruing the directions issued by this Court in W.P.No.20729 of 2014, dated 18.11.2014, we deem it appropriate to set aside the impugned order dated 20.12.2014 and direct the 2nd respondent to consider the representation filed by the 4th

respondent and pass appropriate orders in accordance with law, after considering the objections filed by the petitioner, as expeditiously as possible, preferably within a period of two months from the date of receipt of a copy of this order. It is made clear that the 2nd respondent shall consider the representation made by the 4th respondent seeking cancellation of the licence/registration of the petitioner on its own merits and pass appropriate orders, uninfluenced by any of the observations made by this Court in the earlier order in W.P.No.20729 of 2014, dated 18.11.2014 and this order.

6. Subject to the above directions, this writ petition is disposed of. As a sequel, miscellaneous petitions pending, if any, shall stand closed. No order as to costs.

JUSTICE R. SUBHASH

REDDY

Dr. JUSTICE B.SIVA SANKARA

RAO
24.03.2015.
Msr

HON'BLE SRI JUSTICE R.SUBHASH REDDY
AND
HON'BLE Dr. JUSTICE B.SIVA SANKARA RAO

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