

**HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE S.V. BHATT**

W.P.No.33632 OF 2015

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ORDER: *(Per the Hon'ble Sri Justice S.V.Bhatt)*

Heard Mr.V.Venugopala Rao for petitioner and Mr.A.Pandu Ranga Rao for respondent No.2.

The petitioner challenges the demand notice of 2nd respondent dated 24.09.2015 as illegal, arbitrary and without jurisdiction. The impugned demand covers the period from 2002-03/1 to 2015-16/1 under assessment No.7082. The objections of petitioner are manifold including non-consideration of the explanation dated 26.09.2015 filed by the petitioner before the 2nd respondent against the impugned notice.

The explanation submitted by the petitioner, it is admitted by the learned counsel, is not yet disposed of.

Having regard to the nature of grievance and the factual and legal objections raised by the petitioner against the impugned notice, we are satisfied that the writ petition can be disposed of in the following terms:

- a) The 2nd respondent is directed to consider and dispose of representation dated 26.09.2015 and communicate the order to the petitioner within four weeks from the date of receipt of a copy of this order.
- b) The petitioner is at liberty to re-present the explanation by enclosing a copy of this order within one week from the date of receipt of a copy of this order.
- c) The 2nd respondent is directed not to take coercive steps till the decision is taken and order is communicated to the petitioner.

While issuing the above directions, it shall not be understood that this Court has considered the merits of the case and it is for the authority to consider and dispose of the objections in accordance with law.

The writ petition is disposed of.

Consequently, miscellaneous petitions, if any pending, also stand disposed of.

DILIP B. BHOSALE, ACJ

S.V.BHATT, J

Date:13.10.2015
Stp