

THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 25534 of 2015

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ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

The Revision Order dated 31.07.2015 for the period March 2010 to March 2011 passed by the 1st respondent- Deputy Commissioner (CT), Kurnool, challenged before this Court on the ground that there is violation of principles of natural justice.

2. As per the averments in the writ petition, a revision show cause notice was issued to the petitioner on 21.07.2015. By letter dated 28.07.2015, the petitioner requested ten days time for submitting objections. However, the 1st respondent chose to grant only two days time to file objections and fixed the date for personal hearing as 31.07.2015. The petitioner filed objections on 31.07.2015. In the letter dated 28.07.2015, on behalf of the petitioner, the Managing Partner of the firm, one Smt. S. Gayathri specifically pleaded that she has given birth to a baby and is having health issues and prayed for ten days time. So far as the written objections are concerned, the written objections were filed on 31.07.2015, and the 1st respondent passed orders on 31.07.2015 itself without giving time for personal hearing. Obviously, the same has been

done for the purpose of saving the limitation, as the time for passing revision order would expire.

3. As stated supra, the writ petition is filed solely on the ground of violation of principles of natural justice. When the matter was listed on 14.08.2015, the matter was adjourned to today at the request of petitioner's counsel and the learned Government Pleader was directed to get instructions. Today, learned Government Pleader submits that the factum of petitioner having not been given the opportunity of hearing cannot be denied. However, the learned Government Pleader submits that there is an appeal remedy available to the petitioner.

4. Having considered the rival submissions and in the facts and circumstances of the case, we are satisfied that there is a violation of principles of natural justice as it is not in dispute that there is a specific request made by the petitioner to grant ten days time. The petitioner had also enclosed a copy of the certificate issued by the doctor on 10.08.2015 in favour of Smt. S. Gayathri, Managing Partner of the petitioner, wherein the doctor has certified that on account of post-natal problems she was under the doctor's treatment. At any rate, the fact of the petitioner having sought time and the same having not been granted is not disputed. Further the impugned order does not indicate any liberty having been given.

5. In that view of the matter, without expressing any opinion with regard to the merits of the matter, the revision order dated 31.07.2015 is set aside, however, by giving liberty to the 1st

respondent to pass appropriate orders on merits, in accordance with law, after giving opportunity of personal hearing to the petitioner.

6. Accordingly, the writ petition is disposed of. No costs. Miscellaneous petitions, if any pending, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

17th August, 2015

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