

HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

HON'BLE SRI JUSTICE S. RAVI KUMAR

WRIT PETITION No.24854 of 2015

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Date:30-09-2015

Between:

M/s. Bhavyabhanu Electronics Pvt.Ltd.,
Astra Towers, Sy.No.12P, Opp.CII Green Building,
Hightech City, Kondapur, Hyderabad 500 084,
Tlangana rep.by one of its Directors
Sri O.V. Ramana Reddy and others.

... Petitioners.

AND

Assistant Commissioner (CT) Audit,
Hyderabad (Rural) Division,
4th Floor, East Wing,
Gagan Vihar Complex,
Opp.Gandhi Bhavan, Nampally,
Hyderabad-01 and others.

...Respondents.

The Court made the following :

HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

HON'BLE SRI JUSTICE S. RAVI KUMAR

WRIT PETITION No.24854 of 2015

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ORDER: (Per Hon'ble Sri Justice Ramesh Ranganathan)

The order under challenge in this writ petition is the assessment order passed by the first respondent-assessing authority. While Dr. S.R.R. Viswanath, learned counsel for the petitioners, would draw attention of this Court both to the reply filed to the show cause notice, and the assessment order, in support of his contention that the assessing authority has not even dealt with the submissions urged on behalf of the assessee, Sri K. Vivek Reddy, learned Special Counsel representing the learned Advocate General, on instructions, would submit that the assessing authority did not assign reasons for rejecting the petitioners' contentions as the assessee did not press for an adjudication thereof during the course of hearing; and, instead of keeping the writ petition pending on the file of this Court and granting stay, this Court may set aside the assessment order leaving it open to assessing authority to pass a fresh order assigning reasons after giving the petitioners an opportunity of being heard.

In view of the submissions now made by Sri K.Vivek Reddy, learned Special Counsel, it is unnecessary for us to go into the other contentions urged on behalf of the petitioners. As the petitioners' contentions have not been dealt with by the assessing authority, the assessment order is set aside leaving it open to the assessing authority to pass an assessment order afresh, and in accordance with law, after giving the petitioners an opportunity of being heard.

The writ petition stands disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

JUSTICE RAMESH RANGANATHAN

JUSTICE S. RAVI KUMAR

Date:30-09-2015

mrh