

HON'BLE SRI JUSTICE G. CHANDRAIAH
AND
HON'BLE SRI JUSTICE CHALLA KODANDA RAM
WRIT PETITION No.23421 OF 2015

ORDER:- (per CKR,J)

The writ petition is filed challenging the assessment orders dated 28.03.2014, 31.01.2015, 26.02.2015 and 26.03.2015, passed by the 1st respondent-Commercial Tax Officer under the provisions of the C.S.T and A.P. V.A.T Act, for the tax period from 01.04.2010 to 30.11.2013, on the ground the assessment orders were passed without serving any notices on the petitioner.

A counter-affidavit has been filed by the 1st respondent-Commercial Tax Officer categorically stating that when the notices have been sent to the business address of the petitioner's firm by registered post with acknowledgment due, the same were returned by the postal department with an endorsement "no such address". Considering that aspect of the matter, efforts were made to serve the notices on the petitioner at the residential address and the same were received by the Proprietor of the petitioner's firm on 03.03.2015. This aspect of the matter has not been denied by the petitioner.

Heard Sri M. Venkatram Reddy, learned counsel for the petitioner and the learned Government Pleader for Commercial Tax (A.P).

We have perused the material placed on record. Inasmuch as the assessment orders were already passed, we are not inclined to entertain the present writ petition and considering the fact that the petitioner challenged the assessment orders directly before this Court without availing the remedy of appeal, the writ petition is disposed of giving liberty to the petitioner to file the appeals before the appropriate appellate authority within a period of three weeks from today and on such filing of the appeals, the same shall be considered by the appellate authority, in accordance with the law. However, the observations made in the present order are only for the purpose of disposal of the writ petition and the same shall not be construed in any manner as an expression of opinion. No order as to costs.

Miscellaneous Petitions, if any pending in this writ petition shall also stand closed.

G. CHANDRAIAH,J

CHALLA KODANDA RAM,J

Date:29.09.2015.

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HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

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