**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

**AND**

**THE HON'BLE SRI JUSTICE M.SEETHARAMA MURTI**

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**Writ Petition No.12956 of 2015**

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**ORDER**: (per Hon'ble Sri Justice Ramesh Ranganathan)

The assessment order passed by the second respondent in Form VAT 305, dated 18.04.2015, for the period from 2011-12 to 2013-14, levying tax at 14½% on handicrafts treating them as general goods, is questioned in this Writ Petition, among others, on the ground that the petitioner was not given an opportunity of personal hearing, though they had specifically sought for such an opportunity in the reply filed to the show cause notice. In their letter dated 10.03.2015, the petitioner specifically requested the second respondent to provide them an opportunity of personal hearing before passing any order.

Sri P.Girish Kumar, Learned Counsel for the petitioner, would place reliance on the judgments of this Court in **Tirumala Milk Products Private Ltd. v. The Government of India** and **S.Lalaiah & Co. v. The Deputy Commissioner (CT), Saroornagar Division**, to contend that, where an assessee has specifically sought for a personal hearing, denial of such an opportunity would vitiate the order passed by the assessing authority. Sri Shaik Jeelani Basha, Learned Standing Counsel for Commercial Taxes, would fairly state that, in view of the aforesaid judgments, the second respondent ought to have given the petitioner an opportunity of personal hearing and, instead of keeping the Writ Petition pending on file of this Court, the second respondent may be directed to pass an assessment order afresh within a specified time frame.

As the impugned order was passed without giving the petitioner an opportunity of personal hearing, though they had specifically sought for such an opportunity in their letter dated 10.03.2015, the impugned order is set aside. The second respondent shall, after giving the petitioner an opportunity of personal hearing, pass an assessment order afresh, at the earliest, in any event not later than one month from the date of receipt of a copy of this order.

The Writ Petition is, accordingly, disposed of. The miscellaneous petitions pending, if any, shall also disposed of. No costs.

**RAMESH RANGANATHAN, J**

**M. SEETHARAMA MURTI, J**

Date:19.11.2015.

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