

THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION Nos.20787 and 20796 of 2015

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

These writ petitions are filed questioning the assessment orders, dated 27-03-2015 passed by the 1st respondent in A.A.O.No.15746/R.C.No.22/2011 and A.A.O.No.15751/R.C.No.22/2011 respectively.

It is the specific submission of the learned counsel for the petitioners that though the assessment was made alleging that the petitioners had purchased the goods falling under 5th schedule the purchase details from whom the petitioners had purchased had not been set out.

As a matter of fact, the petitioners had specifically pleaded that they had not dealt with the said goods and in that connection the petitioners requested for furnishing of the names of the sellers from whom the petitioners alleged to have purchased. Assessing Officer had referred to this contention that does not deal with the same.

When the writ petition came up for admission on 14-07-2014, the learned Government Pleader sought time to get instructions to produce the record.

Today, the record has been produced and after perusing the record, learned Government Pleader fairly submits that the record does not disclose the material particulars sought by the petitioner have not been furnished to the petitioners. Learned Government Pleader submits that the assessment orders may be set aside by giving liberty to the authorities to make re-assessment after furnishing the necessary details to the dealer. The stand taken by the learned Government Pleader is reasonable and we appreciate the frankness with which he made submissions.

In the facts of the present case and in the circumstances the

assessment order is set aside. However, considering the fact that we are setting aside the assessment orders, we deem it appropriate to direct the respondent authorities to furnish the details to the petitioners within a period of four (4) weeks from today and complete the assessment proceedings within a period of three (3) months thereafter. It is needless to mention that the petitioners shall be entitled to raise all the objections both on facts and law.

These writ petitions are disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending in these writ petitions shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

July 20, 2015

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