THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

<u>Writ Petition No.41504 of 2016</u>

<u>ORDER:</u> *(Per Hon'ble the Acting Chief Justice Ramesh Ranganathan)*

The proceedings under challenge in this writ petition is the order of the 2nd respondent dated 20.10.2016, issuing a notice in Form VAT 305A, calling upon the petitioner to show cause why tax of Rs.50,30,606/- should not be collected from them.

Sri S.N.Kirubanandam, learned counsel appearing on behalf of the writ petitioner, would submit that, despite repeated efforts by the petitioner to secure copies of the documents, seized by the respondents from them earlier, to enable them to submit an effective reply to the show cause notice, the copies were not supplied to them resulting in their inability to submit an effective reply to the show cause notice.

Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would submit that the documents seized are voluminous; and though the petitioner was called upon to take photostat copies thereof, it is they who are avoiding taking copies; and the computer and the printer seized earlier were returned to them. The fact that the computer and printer were returned is admitted by the learned counsel appearing on behalf of the petitioner.

In order to resolve this controversy, regarding non-supply of the required documents, we consider it appropriate to direct the 2nd respondent to inform the petitioner, within one(1) week from today, of the estimated amount which the petitioner should pay in advance for the photostat copies of the documents to be supplied to them. The petitioner shall, within three (3) days from the date of receipt of intimation from the 2nd respondent, pay the said amount. The 2nd respondent shall, within two(2) weeks from the date of receipt of the amount from the petitioner, towards the charges to be incurred to make photostat copies of the documents, take Photostat copies of the documents and hand them over to the petitioner. It is open to the petitioner to file their objections to the show cause notice within three (3) weeks from the date of receipt of the photostat copies of the documents. It is open to the respondents, thereafter, to pass an assessment order in accordance with law, after affording the petitioner an opportunity of a personal hearing.

Failure on the part of the petitioner to either make payment or to furnish their reply to the show cause notice, as directed hereinabove, would enable the 2nd respondent to pass an assessment order in accordance with law, without granting them any further time.

The Writ Petition is, accordingly, disposed of. Miscellaneous petitions, if any, pending shall also stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, ACJ

U.DURGA PRASAD RAO, J

Dt: 15.12.2016

Note: Issue CC by Monday.
(b/o)
scs/Murthy