THE HON'BLE THE ACTING CHIEF JUSTICE SRI RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.31601 of 2016

ORDER: (per Hon'ble the Acting Chief Justice Sri Ramesh Ranganathan)

Heard Sri B.Srinivas, Learned Counsel for the petitioner, and Sri M.Govind Reddy, Learned Special Standing Counsel for Commercial Taxes (TG) and, with their consent, the Writ Petition is disposed of at the stage of admission.

A notice of assessment, in Form VAT 305A dated 17.05.2016, was issued calling upon the petitioner to show-cause why they should not be assessed to tax for the period from June, 2013 to March, 2015. In reply thereto, the petitioner submitted two letters on 24.05.2016 and 22.07.2016. In the former they sought an opportunity for reconciliation of the turnover, and in the latter for an opportunity before completing the said assessment. While receipt of both these letters by the assessing authority is admitted, by Sri M. Govind Reddy, Learned Special Standing Counsel for Commercial Taxes (TG), it is not in dispute that the impugned assessment order was passed without affording an opportunity of a personal hearing to the petitioner.

We consider it appropriate, in such circumstances, to set aside the impugned order of assessment, and direct the assessing authority to give the petitioner an opportunity of a personal hearing and to pass a fresh order of assessment in accordance with law. The entire exercise, culminating in an order being passed afresh, shall be completed by the assessing authorities within three months 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 stand disposed of. No costs.

RAMESH RANGANATHAN, ACJ

A.SHANKAR NARAYANA, J

Date:20.10.2016
cs