THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

Writ Petition No.17181 of 2016

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

The proceedings, under challenge in this writ petition, is the assessment order dated 31.03.2016 passed by the 1st respondent under the Central Sales Tax Act for the assessment year 2011-12.

The petitioner, a public sector undertaking, has invoked the jurisdiction of this Court questioning the order of assessment on the ground that the said order was passed without affording the petitioner an opportunity of a personal hearing; and that it is bereft of reasons.

While contending that, since the assessing authority had merely followed the earlier order of the Tribunal, no additional reasons need to be furnished by him, Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would fairly state that, though the petitioner had sought for a personal hearing, the assessing authority had by oversight failed to provide him such an opportunity.

As the petitioner was not afforded an opportunity of a personal hearing, the impugned assessment order must therefore be, and is accordingly, set aside for violation of principles of natural justice. Needless to state that this order shall not preclude the assessing authority from affording the petitioner an opportunity of a personal hearing and, thereafter, pass a fresh assessment order, assigning reasons therefor, in accordance with law.

The writ petition stands disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M.SATYANARAYANA MURTHY, J

09th June, 2016.
JSU

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Writ Petition No.17181of 2016

Date: 09.06.2016

JSU