

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

**AND**

**THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY**

WRIT PETITION NO.7425 OF 2016

**ORDER:** {Per the Hon'ble Sri Justice Ramesh Ranganathan}

The assessment order, under challenge in this Writ Petition, is questioned, among others, on grounds of violation of principles of natural justice in as much as the petitioner was not granted the time sought for by them.

When the matter came up yesterday, we asked Sri T.Vinod Kumar, learned Standing Counsel for Commercial Taxes, to ascertain whether the assessing authority would grant another opportunity to the petitioner as, upon remand, the period of limitation would get extended by a further period of three years. Sri T.Vinod Kumar, learned Standing Counsel, would fairly submit that, if this Court were to fix a timeframe within which the fresh assessment should be completed, the assessing authority would grant the petitioner another opportunity of a personal hearing, and pass a fresh order of assessment in accordance with law.

The impugned order of assessment is set aside. The assessing authority shall issue a notice to the petitioner fixing a date for personal hearing on which date the petitioner shall appear and, if they so choose, file additional objections to the show cause notice. The assessing authority shall, after considering the oral and written submissions, if any filed, and the additional objections if any filed, by the petitioner, pass an assessment order afresh and in accordance with law. The entire exercise, culminating in an order of assessment being passed, shall be completed within two (2) months from today. It is made clear that, in case, the petitioner fails to avail the opportunity of personal hearing, on the date fixed by the assessing authority, it is open to the assessing authority to pass a fresh assessment order in

accordance with law without giving any further opportunity to the petitioner.

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

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**(RAMESH RANGANATHAN, J)**

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**(M.SATYANARAYANA MURTHY, J)**

10<sup>th</sup> March 2016

RRB