

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

Writ Petition No.16353 of 2008

ORDER: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

The proceedings under challenge in this writ petition is the demand notice dated 21.07.2008 calling upon the petitioner to pay the difference of tax of Rs.43,305/-. Pursuant to the said notice, the petitioner submitted his explanation on 05.07.2008. The impugned order merely records that the explanation submitted by the petitioner was not satisfactory, as the passenger list did not tally with the names of the passengers travelling; this was in violation of the permit conditions; and the irregularities in violating the permit conditions attracted higher rate of tax for the said quarter. None of the elaborate contentions urged in reply to the show cause notice has been considered while passing the impugned order.

Sri B.Chandrasekhar, learned counsel for the petitioner, would contend that the impugned order suffers from lack of jurisdiction in the light of the Division Bench judgment of this Court in ***K.Srinivas vs. Govt. of A.P.***¹. Learned Government Pleader for Transport would fairly state that, instead of examining the matter on its merits, the respondent be given an opportunity to pass a reasoned order.

In the light of the submissions made by the learned Government Pleader, we consider it appropriate to set aside the order impugned in the writ petition, and direct the respondent to pass a reasoned order afresh in accordance with law after affording the petitioner an opportunity of a personal hearing. The entire exercise, culminating in a fresh order being passed, shall be completed within a period of three months from the date of receipt of a copy of this order. Till orders are passed afresh, and are communicated to the petitioner, the amount paid by him, pursuant to

¹ 2008(3) ALT 241

the interim order passed by this Court earlier, shall remain in deposit with the respondent; and shall be subject to the orders which may be passed afresh by him.

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, ACJ)

(A.SHANKAR NARAYANA, J)

22nd November 2016
JSU



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Date: 22.11.2016

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