THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

WRIT PETITION No.31557 of 2016

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

Heard Sri T. Ramesh Babu, learned counsel for the petitioner, and Sri T. Vinod Kumar, learned Special Standing Counsel for Commercial Taxes and, with their consent, the writ petition is disposed of at the stage of admission.

While the notice proposing assessment, in Form VAT 305-A dated 9.9.2016, is not happily worded and does appear to indicate that the assessing authority had recorded a finding, Sri T.Vinod Kumar, learned Special Standing Counsel for Commercial Taxes, would fairly state that the finding, if any, in the impugned notice can only be tentative; the petitioner is entitled to put forth his submissions thereto, in addition to those which were submitted earlier; and the assessing authority was obligated to consider all these submissions, and pass a reasoned assessment order in accordance with law.

In view of the submission made by the learned Special Standing Counsel for Commercial Taxes, we see no reason to keep the writ petition pending on the file of this Court. Suffice it to direct the assessing authority to pass an assessment order after considering the objections which the petitioner has already filed, and any further objections which they may file within two weeks from today, and pass an assessment order in accordance with law.

The writ petition stands disposed of accordingly. The 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)

19th October, 2016

Note:
Furnish c.c. in three days.
b/o
pnb

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WRIT PETITION No.31557 of 2016

Date: 19.10. 2016

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