

**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN  
AND  
THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO**

**WRIT PETITION NO.25434 OF 2016**

**ORDER:** (Per the Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri S.Dwarakanath learned counsel for the petitioner, and Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes and, at their request, the Writ Petition is disposed of at the stage of admission.

The validity of the assessment order in VAT Form 305 dated 22.03.2016 is questioned in this Writ Petition as an order bereft of reasons and as arbitrary and illegal. Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, while fairly stating that the assessing authority ought to have furnished reasons for passing the order of assessment, would, however, request this Court to fix a time frame for a fresh assessment order to be passed instead of keeping the Writ Petition pending on the file of this Court.

As the petitioner has already submitted their reply to the show cause notice, ends of justice would be met if the impugned assessment order is set aside and the assessing authority is directed to pass a fresh order of assessment in accordance with law after giving the petitioner an opportunity of a personal hearing. The entire exercise, culminating in a fresh assessment order being passed, shall be completed at the earliest and, in any event, not later than four months from the date of receipt of a copy of this order.

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.

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**(RAMESH RANGANATHAN, J)**

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**(U.DURGA PRASAD RAO, J)**

01<sup>st</sup> August, 2016

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**Date: 01.08.2016**

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