THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.4150 of 2009

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

While the petitioner claims that his reply to the show cause notice dated 30.09.2008 was not considered before the impugned assessment order was passed on 01.10.2008, Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, would submit that, while the petitioner's reply does contain the seal and initial of the officer, a copy thereof is not to be found in the records; and, in any event, the reply was submitted just a day prior to the impugned assessment order.

No counter affidavit has been filed by the respondent, though the writ petition has been pending on the file of this Court for the past seven years, and the petitioner's contention that he had submitted a reply to the show cause notice stands unrebutted.

As the impugned assessment order was passed on the erroneous premise that no reply was submitted to the show cause notice, the impugned order of assessment is set aside. The respondent shall, after considering the reply filed by the petitioner and after affording him an opportunity of a personal hearing, pass a fresh order of assessment in accordance with law at the earliest and, in any event, not later than three months from the date of receipt of a copy of this order.

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

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.4150 of 2009

Date: 22.11.2016

JSU