

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.16081 OF 2006

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

The distraint order issued, in Form I dated 15.07.2006, by the respondents is questioned in this Writ Petition as being arbitrary, illegal and in violation of principles of natural justice. The petitioner's grievance in this Writ Petition is that the impugned demand was raised without even putting them on notice, and without giving an opportunity of being heard.

Sri K.Durga Prasad, learned counsel for the petitioner, has placed reliance on a common order passed in W.P.No.14668 of 2005 and batch dated 24.04.2007 wherein similar orders were set aside directing the respondents to issue a notice afresh, and thereafter recover the amounts in accordance with law.

While agreeing that a similar order may be passed in this Writ Petition also, as the petitioner was not put on notice, Sri T.Vinod Kumar, learned Special Standing Counsel for Commercial Taxes, would request that a time frame be fixed for a notice to be issued, an opportunity to be provided to the petitioner, and for an order to be passed thereafter.

We consider it appropriate, therefore, to dispose of the Writ Petition permitting the petitioner to file their representation within three (3) weeks from today enclosing thereto documentary evidence of taxes paid by them and deductions, if any, to which they are entitled to. The respondents shall, within two (2) months from the date of receipt of the petitioner's representation, pass orders afresh in accordance with law and, thereafter, take action for recovery of amounts due, if any. It is made clear that, failure on the part of the petitioner to file their representation within the aforesaid period of three weeks, would

enable the respondents to proceed and pass orders afresh in accordance with law.

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

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

30th June 2016

RRB