

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.19095 of 2008

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

Sri V.Bhaskar Reddy, learned counsel for the petitioner, would draw our attention to the show cause notice dated 25.04.2007 issued to M/s.Arora Educational Society, Chikkadpally, Hyderabad calling upon them to show cause why professional tax should not be recovered from them. The educational institutions, which M/s.Arora Educational Society is shown to be running, include Vanjara Seetaiah Memorial Engineering College, Chikkadpally, Hyderabad.

Sri V.Bhaskar Reddy, learned counsel for the petitioner, would submit that neither is M/s.Vanjara Seetaiah Memorial Engineering College run by M/s.Arora Educational Society, Chikkadpally nor is it located at Chikkadpally. Learned counsel would submit that the said Engineering College is being run by the petitioner-society and is located at Bandlaguda, Chandrayanagutta, Hyderabad.

It does appear that the impugned assessment order is based on a show cause notice which suffers from non-application of mind. Sri V.Bhaskar Reddy, learned counsel for the petitioner, would submit that, since the respondents have already collected the professional tax from the petitioner, it would suffice if the respondents were directed to issue a notice afresh and, thereafter, pass an assessment order in accordance with law.

We consider it appropriate, in such circumstances, to set aside the impugned order and direct the respondent-assessing authority to issue a notice afresh, give the petitioner an opportunity of being heard, and thereafter pass a fresh order of assessment in accordance with law. The entire exercise, culminating in a fresh assessment order being passed, shall be completed within three (3) months from the date of receipt of a

copy of this order. Till an assessment order is passed afresh, the amount already recovered from the petitioner shall remain with the respondent-assessing authority.

The Writ Petition is, accordingly, disposed of. 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)

21st December, 2016
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Date: 21.12.2016

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