THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE SURESH KUMAR KAIT

Writ Petition No.12689 of 2016

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri S.Ashok Anand Kumar, learned counsel for the petitioner, and Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, and, with their consent, the writ petition is disposed of at the stage of admission. The proceedings, under challenge in this Writ Petition, is the assessment order dated 08.03.2016 directing the petitioner herein to pay tax of Rs.61,48,334/-, for the tax period 2010-11 to 2014-15, as arbitrary and illegal.

While several contentions are urged by Sri S.Ashok Anand Kumar, learned counsel for the petitioner, it would suffice to take note of his submission that the impugned assessment order was passed in violation of principles of natural justice, as the petitioner was not put on notice and was thereby denied an opportunity of being heard. Learned counsel would draw our attention to the earlier order of assessment dated 17.03.2012, which records that the notice was served on the petitioner through e-mail as their office was found closed, to submit that the impugned order of assessment makes no reference to any such communication through e-mail having been made to the petitioner in this regard.

Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, on instructions, would fairly state that, as the impugned order makes no reference to the petitioner having been put on notice atleast by e-mail (similar to the notice issued to them earlier i.e before the assessment order dated 17.03.2012 was passed), this Court may consider setting aside the assessment order, directing the said order to be treated as a show cause notice, and permit the assessing authority to pass an assessment order afresh in accordance with law.

Sri S.Ashok Anand Kumar, learned counsel for the petitioner, would readily agree for such an order being passed, but would request that an opportunity of personal hearing be afforded to the petitioner herein.

Ends of justice would be met if the impugned assessment order is set aside, the said order is directed to be treated as show cause notice and the petitioner is granted two weeks time from today to submit their reply thereto. In case the petitioner submits their objections to the show cause notice, within the time stipulated hereinabove, the assessing authority shall give them an opportunity of a personal hearing on 16.05.2016 and, thereafter, pass an assessment order afresh in accordance with law.

The writ petition stand disposed of accordingly. The miscellaneous petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, J

SURESH KUMAR KAIT, J

Date:20.04.2016
JSU

<u>THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN</u>

AND

<u>THE HON'BLE SRI JUSTICE SURESH KUMAR KAIT</u>

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