

HON'BLE SRI JUSTICE A.RAJASHEKER REDDY

WRIT PETITION No.22878 OF 2007

ORDER:

This writ petition is filed challenging the impugned proceedings passed by the 1st respondent, wherein the petitioner-firm was directed to pay the dues of compounding fee and penalty.

Learned counsel for the petitioner submits that the 1st respondent has issued notice dated 21-10-2005 to the petitioner and the petitioner filed explanation on 29-10-2005. In the impugned proceedings, though there is a mention in the reference about the submission of explanation of the petitioner, while deciding the issue the 1st respondent asserts that petitioner has not appeared and put forth his objections and issued impugned proceedings, which is in violation of principles of natural justice.

Heard learned Assistant Government Pleader for Revenue.

In the counter filed by the 1st respondent, in para No.2, it is stated that the petitioner has filed reply to the notice dated 21-10-2005 and in para No.5, it is stated that the petitioner has not filed reply to the notice dated 29-12-2006.

A perusal of the impugned proceedings goes to show that there is reference about the explanation of the petitioner dated 29-10-2005, but while deciding the issue it is mentioned that the petitioner has not appeared or put forth any objection, which goes to show that there is non-application of mind on the part of the 1st respondent in passing the impugned proceedings, which is in violation of principles of natural justice. In view of the same, impugned proceedings are set aside. The 1st respondent is directed to consider the explanation filed by the petitioner and pass final orders after giving opportunity to him.

Accordingly, the writ petition is allowed to the extent indicated above. As a sequel to the disposal of this petition, miscellaneous petitions, if any, pending shall stand closed.

A.RAJASHEKER REDDY,J

02-11-2016

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