THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

WRIT PETITION No.24206 of 2016

ORDER: (Per the Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri K.Raji Reddy, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, 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 revisional order passed by the 2nd respondent dated 28.05.2016 whereby the petitioner was held liable for payment of tax of Rs.49,53,046/-.

Sri K.Raji Reddy, learned counsel for the petitioner, would submit that, while the pre-revision show cause notice issued by the 2nd respondent is vague and is bereft of even the necessary jurisdictional facts required for him to exercise jurisdiction, the assessment order travels beyond what is stated in the show cause notice thereby denying the petitioner an opportunity of being heard.

When the matter came up earlier, and on being satisfied that the findings recorded in the assessment order are beyond those reflected in the pre-revision show cause notice, we asked Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, to obtain instructions. Today the learned Special Standing Counsel, on instructions, would submit that, instead of keeping the writ petition pending on the file of this Court, it would suffice if the impugned assessment order is treated as a show cause notice, the petitioner is given an opportunity to submit their objections thereto, and the 2nd respondent is granted liberty to pass an order afresh within a specified time frame.

In view of the submission of the learned Special Standing Counsel, we consider it appropriate to set aside the impugned order and direct that the said order shall be treated as a pre-revision show cause notice. The petitioner shall submit their reply thereto within three weeks from today and the 2nd respondent shall, after affording the petitioner an opportunity of a personal hearing, pass a fresh order of revision 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, J)

(U.DURGA PRASAD RAO, J)

27th July 2016
JSU

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
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Date: 27.07.2016

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