

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

WRIT PETITION No.36433 OF 2016

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

While the petitioner claims that the notice in Form VAT 305 A was not served on them, Sri M. Govind Reddy, Learned Special Standing Counsel for Commercial Taxes, would submit that the notices sent by Registered Post were returned with the endorsement "not claimed".

Instead of taking upon ourselves the task of adjudicating whether such service would constitute proper service in terms of the Rules, we consider it appropriate to direct that the impugned assessment order be treated as a show cause notice to which the petitioner shall submit their reply within two weeks from today. The Assessing Authority shall, thereafter, afford the petitioner an opportunity of a personal hearing, and pass a fresh assessment order in accordance with law. The entire exercise, culminating in an assessment order being passed afresh, shall be completed within two months from the date of receipt of a copy of this order. The impugned assessment order is set aside. The Writ Petition is, accordingly, disposed of. The miscellaneous petitions pending, if any, shall be closed. No costs.

RAMESH RANGANATHAN, ACJ

A. SHANKAR NARAYANA, J

Date: 09.11.2016

MRKR

