

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

WRIT PETITION No.30892 of 2016

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

The validity of the assessment order, in Form VAT 305 dated 10.8.2016, is questioned in this writ petition on the ground of violation of principles of natural justice.

It is wholly unnecessary for us to consider the submissions made by Sri S. Ashok Anand Kumar, learned counsel for the petitioner, on its merits as Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, on instructions, would submit that, in case the petitioner were to submit their reply to the show cause notice within 15 days from today, the assessing authority would pass a fresh assessment order in accordance with law.

In view of the submission of Sri M. Govind Reddy, learned Special Standing Counsel for Commercial Taxes, we consider it appropriate to set aside the impugned order of assessment. The petitioner shall, within two weeks from today, file their reply to the show cause notice. The assessing authority shall pass a fresh assessment order, in accordance with law, at the earliest and, in any event, within a period of two months from the date of receipt of the petitioner's reply to the show cause notice. Needless to state that, in case the petitioner fails to avail this opportunity to submit their reply to the show cause notice within the afore stipulated time of 15 days from today, it is open to the assessing authority to proceed and pass an assessment

order afresh, in accordance with law, thereafter without awaiting the petitioner's reply to the show cause notice.

The writ petition is disposed of accordingly. The 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)

26th October, 2016

Note:
Furnish c.c. in three days.
b/o
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Date: 26.10. 2016

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