

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

WRIT PETITION No.29676 of 2016

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

Both Sri S. Dwarakanath, learned counsel for the petitioner, and Sri J. Anil Kumar, learned Special Standing Counsel for Commercial Taxes, would agree that the impugned assessment order dated 22.3.2016 be treated as a show cause notice, the petitioner be given an opportunity of being heard, and after a personal hearing is afforded to them, a fresh order of assessment may be permitted to be passed.

We consider it appropriate in such circumstances to set aside the impugned assessment order. The said order dated 22.3.2016 shall be treated as a show cause notice. The petitioner shall file their reply to the show cause notice within two weeks from today. The assessing authority shall give them an opportunity of a personal hearing. After affording them such an opportunity, a fresh assessment order shall be passed in accordance with law. The entire exercise culminating in a fresh assessment order being passed, shall be completed within a period of three months from the date of receipt of a copy of this order.

The writ petition stands 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)

(U.DURGA PRASAD RAO, J)

2nd September, 2016

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Date:2.9.2016

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