

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

WRIT PETITION No.31083 of 2016

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

Heard Sri G. Narendra Chetty, 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 assessment order dated 29.8.2016 is under challenge in this writ petition, among others, on the grounds of violation of principles of natural justice. In reply to the notice dated 5.8.2016, calling upon the petitioner to show cause why they should not be assessed to tax for the period 1.12.2014 to 10.6.2016, the petitioner submitted their reply by their letter dated 22.8.2016 wherein they sought a personal hearing in case the Assessing Authority wished to proceed further against them.

The Assessing Authority passed the impugned order of assessment on 29.8.2016 without giving the petitioner such an opportunity. It is necessary to note that, in the order of assessment dated 29.8.2016, the Assessing Authority has referred to the petitioner's reply to the show cause notice dated 22.8.2016, and yet, has not afforded them an opportunity of a personal hearing. The impugned assessment order must be, and is accordingly, set aside for violation of principles of natural justice. The Assessing Authority shall, after giving the petitioner an opportunity of a personal hearing, pass an assessment order afresh, and in accordance with law, 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. 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)

19th October, 2016
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Date: 19.10. 2016

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