

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

**WRIT PETITION No.25793 of 2016**

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

Both Sri S.Dwarakanath, learned counsel for the petitioner, and Sri T.Vinod Kumar, learned Special Standing Counsel for Commercial Taxes, would agree that, in the light of the assertion by the petitioner that they had closed their business in the year 2013, the impugned assessment order may be treated as a show cause notice; and the assessing authority be directed to pass a fresh assessment order within a specified time frame.

In the light of the submission made by the learned counsel on either side, the impugned assessment order is set aside. The said order shall be treated as a show cause notice to which the petitioner shall submit their reply within three weeks from today. The assessing authority shall at the earliest, and in any event within six weeks thereafter, pass an assessment order after affording the petitioner an opportunity of a personal hearing.

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.

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**(RAMESH RANGANATHAN, ACJ)**

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**(U.DURGA PRASAD RAO, J)**

03<sup>rd</sup> August 2016  
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