

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

-
WRIT PETITION No.27159 OF 2016

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

Both Sri S. Dwarakanath, learned counsel for the petitioner and Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, would agree that, in view of the judgment of this Court in **K.G.F. Cottons (P) Ltd., vs. Assistant Commissioner (CT) and Others**^[1], the impugned order must be set aside, and the matter remanded to the assessing authority for his consideration afresh, and to pass an assessment order in the light of the law declared by this Court in **K.G.F. Cottons (P) Ltd.**

The impugned assessment order is set aside. The assessing authority shall, in the light of the law declared by this Court in **K.G.F. Cottons (P) Ltd.**, pass a fresh order of assessment, after giving 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.

(RAMESH RANGANATHAN, ACJ)

(U.DURGA PRASAD RAO, J)

30th August 2016

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[\[1\]](#) [2015] 81 VST 1 (TS &AP)