THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION No.26057 of 2017

ORDER: ***(Per VRS,J)***

The petitioner, who is a registered dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the above writ petition, challenging an order of assessment passed for the period from 01.04.2013 to 31.03.2014.

2. Heard Mr. S. R. R. Viswanath, learned counsel for the petitioner, and Mr. Shaik Jeelani Basha, learned special standing counsel for the Commercial Tax Department (AP), appearing for the respondents.

3. The impugned order of assessment passed under the Central Sales Tax Act, 1956, is challenged primarily on the ground that it has been passed on the basis of information culled out from a website known as *"TINXSYS"*. But, admittedly, the information culled out from the said website was not put to the petitioner in the show-cause-notice, dated 29.05.2015. Therefore, obviously the impugned order has been passed on the material that was not put to the petitioner.

4. It is trite to point out that for the principles of natural justice to be meaningful, the show-cause-notice should contain details, on the basis of which assessment is sought to be made. If an order is passed

without putting the assessee on notice of the information gathered behind the back of the assessee, it will be a violation of natural justice. Therefore, the impugned order is liable to be set aside.

5. Accordingly, the Writ Petition is allowed and the impugned order is set aside as an order of assessment. However, the reasons contained in the order shall be treated as a show-cause-notice. The petitioner shall furnish his objections to the reasons contained in the impugned order, within a period of 15 days from the date of receipt of a copy of this order. After receipt of the objections, the Assessing Officer shall fix a date for personal hearing and intimate the same to the petitioner. On the date so intimated, the petitioner shall appear with all records necessary for defending himself against the proposal. Thereafter, the Assessing Officer shall pass a fresh order on merits and in accordance with law.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

T. RAJANI, J.

8th August, 2017
cbs

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AND

THE HON'BLE SMT. JUSTICE T. RAJANI

Writ Petition No.26057 of 2017
(allowed)

8th August, 2017

cbs