

IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

The Hon'ble Sri Justice V.RAMASUBRAMANIAN
and
The Hon'ble Sri Justice ABHINAND KUMAR SHAVILI

WRIT PETITION No.32908 OF 2017

Between:

Sri Ashok Kumar,
Sole Proprietor of M/ s.Meramchand Moolchand,
D.No.24-10-26, Raibahdur Building,
R. Agraharam, Guntur, A.P.

...Petitioner

Vs.

Commerical Tax Officer,
Main Bazar, 11-1-73/ 1, 1st Floor, Vasundara Complex,
Rajaji Bhavan, Sri Balaji Housem Zinnah
Tower Centre, Guntur and others

...Respondents

For Petitioner : Sri S.R.R. Viswanath

For Respondents : Sri Shaik Jeelani Basha



HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON' BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.32908 OF 2017

ORDER: (per V. Ramasubramanian, J)

The petitioner has come up with the above writ petition challenging the order of assessment passed under the Central Sales Act, 1956, on the short ground that the impugned order travels beyond the show cause notice.

2. Heard Mr. S.R.R. Viswanath, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the 1st respondent.

3. A perusal of the impugned order would show that the Assessing Officer has extracted information from the website known as "TINXSYS" and attempted to tally the same with the particulars furnished. The question as to whether he can do so fell for consideration before this Court in W.P. No.26057 of 2017 by an order dated 08.08.2017, we held that the Assessing Officer is not entitled to pass orders on the basis of the information culled out from the website, without even putting the same to the petitioner.

4. Following the same, this writ petition is also allowed and the impugned order is set aside. 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.

5. As a sequel thereto, miscellaneous petitions, if any, pending shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

October 12, 2017

KTL

