

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 4768 of 2017

ORDER: (*Per VRS,J*)

On the ground of violation of the principles of natural justice and also on the ground that an assessment was earlier completed by a superior officer, the Dealer under the Telangana Value Added Tax Act has come up with the present writ petition, challenging an order of assessment.

2. Heard Mr. P. Balaji Varma, learned counsel for the petitioner, and Mr. M. Govind Reddy, learned special standing counsel for Commercial Taxes (Telangana) appearing for the respondents.

3. The positive case of the petitioner is that none of the show-cause-notices nor even the order of assessment was ever served on them. From the records, it appears that there was little confusion in the office of the respondents in effecting proper service of notices upon the petitioner. Therefore, it is clear that the petitioner did not have adequate opportunity to file their objections to the show-cause-notice and participate in the proceedings. On that ground, the Writ Petition is allowed, the impugned order is set aside, and the matter remitted back. The respondents shall serve a copy of the show-cause-notice upon the petitioner to the address indicated in the certificate of registration by registered post/speed post, within fifteen (15) days. On

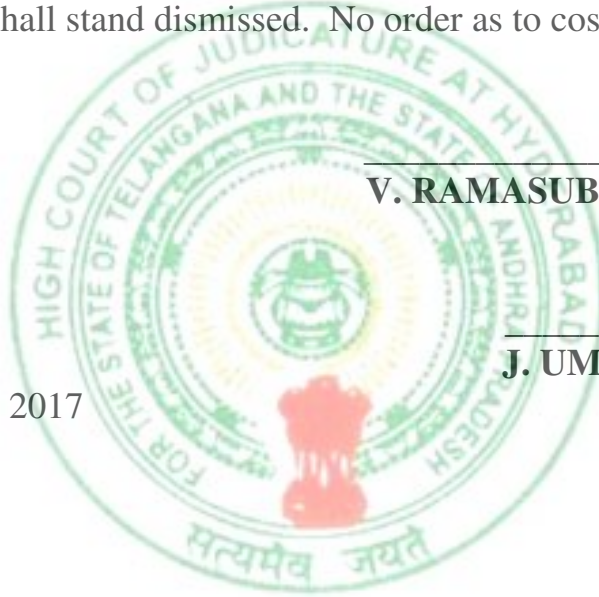
receipt of the copy of the show-cause-notice, the petitioner shall file their objections. Thereafter, the respondents shall fix a date of hearing, after intimation to the petitioner in advance. On the date so fixed, the petitioner shall appear and produce all the records. Thereafter, the respondents shall pass orders afresh, in accordance with law. In view of the setting aside of the impugned order of assessment, the bank attachment will automatically stand lifted.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

21st February, 2017
cbs





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Writ Petition No. 4768 of 2017
(allowed)

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