

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.32438 of 2017

Order: (per V.Ramasubramanian, J.)

The petitioner has come up with the above writ petition challenging an order of assessment passed under the Andhra Pradesh Value Added Tax Act, 2005.

2. Heard Mr. Dantu Srinivas, learned counsel for the petitioner and Mr. S.Suri Babu, learned Special Standing Counsel for the respondents.

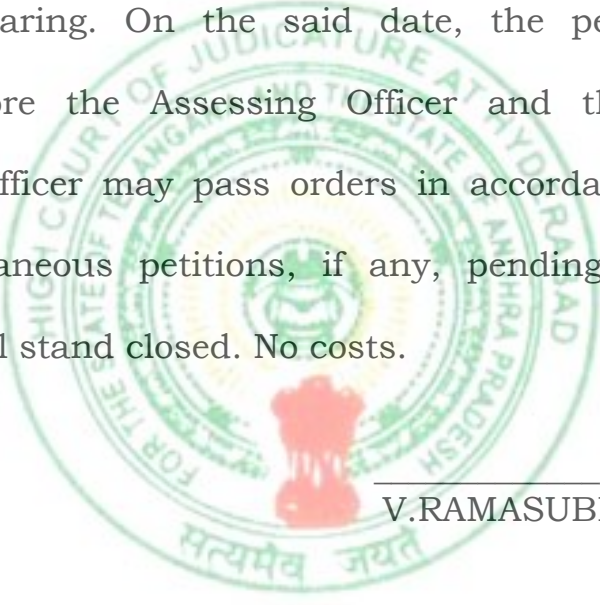
3. The main ground on which the petitioner challenges the impugned order is that no opportunity of personal hearing was granted to the petitioner inspite of a specific request being made to that effect.

4. But it is contended by the learned Special Standing Counsel for the respondents that in the objections filed by the petitioner to the show cause notice, they never sought for a personal hearing. Even thereafter, the petitioner did not ask for personal hearing and hence it is contended that the petitioner cannot accuse the respondents of not affording of an opportunity of personal hearing.

5. It may be true that the petitioner did not specifically ask for an opportunity of personal hearing. But in the petitioner's own case in respect of another period, the petitioner had specifically asked for an opportunity of personal hearing. Even then no opportunity was granted to

the petitioner. As a consequence, we were obliged to set aside the order of assessment in the petitioner's own case in W.P.No.34686 of 2017, by an order dated 25-10-2017.

6. Therefore, following the same, this writ petition is also allowed, setting aside the impugned order and remitting the matter back to the Assessing Officer. The petitioner shall appear before the Assessing Officer on 15-11-2017 at 11.00 a.m. If the said date is not convenient for the Assessing Officer, he shall inform the petitioner in advance of the date of personal hearing. On the said date, the petitioner shall appear before the Assessing Officer and thereafter, the Assessing Officer may pass orders in accordance with law. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.



V.RAMASUBRAMANIAN, J.

ABHINAND KUMAR SHAVILI, J.

26th October, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.32438 of 2017
(per VRS, J.)



26th October, 2017.
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