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

<u>Writ Petition No.34241 of 2017</u>

<u>Order</u>: (per V.Ramasubramanian, J.)

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

2. Heard Mr. K.Raji Reddy, learned counsel for the petitioner. Mr. M.Govind Reddy, learned Special Standing Counsel, takes notice for the respondents.

3. The grievance of the petitioner is that while one officer issued the show cause notice, in response to which the petitioner filed their objections and also produced the records, another officer passed the impugned order without reference to those records.

4. It is seen from the impugned order that the officer who first issued the show cause notice was transferred on promotion and the present incumbent took charge on 19-7-2017. Thereafter, no opportunity was granted to the petitioner. However, the 2nd respondent proceeded to pass orders on the basis of the available records. Thus, there has been a violation of the principles of natural justice.

5. Therefore, the writ petition is allowed and the impugned order is set aside. The 2nd respondent may fix a date for personal hearing and communicate the same at least 7 (seven) days in advance to the petitioner. On the date

so fixed, the petitioner shall be present and produce all documents necessary. Thereafter, the 2nd respondent may pass orders. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

ABHINAND KUMAR SHAVILI, J.

12th October, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.34241 of 2017
(per VRS, J.)

12th October, 2017.
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