

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

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

+ WRIT PETITION No.27257 of 2017

% Date: 13-09-2017

Between:

Mr. Krishna Chari Manchoji
S/o. Late Sri M. Ramachandraiah,
D.No.1-7-154/1, Bakaram,
Musheerabad, Hyderabad.

... Petitioner

And

1. The Assistant Commissioner of Service Tax, Divison-III, Service Tax Commissioner, D.No.11-5-423/1/a, Sitaram Prasad Tower, Red Hills, Hyderabad-4.
2. The Superintendent (Group-III) Customs, Central Excise & Service Tax, Hyderabad-II, Commissionerate, Hyderabad.

... Respondents

! Counsel for the Petitioner : Mr. Bhaskar Reddy Vemireddy

^ Counsel for Respondents : Mr. Sundari R. Pisupati

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? Cases referred

HONOURABLE MR. JUSTICE V.RAMASUBRAMANIAN

And

HON'BLE SMT JUSTICE T. RAJANI

WRIT PETITION No.27257 of 2017

ORDER: (Per VRS,J)

The petitioner has come up with the above writ petition challenging an Order-in-Original confirming a demand of Rs.35,37,418/- towards service tax liability for the period from 01.10.2011 to 31.03.2014 together with penalties.

2. Heard Mr. Bhaskar Reddy Vemireddy, learned counsel for the petitioner and Ms. Sundari R. Pisupati, learned Senior Standing Counsel for the department.

3. The order impugned in the writ petition was passed ex parte due to the failure of the petitioner to avail the opportunity of submitting a reply to the show cause notice and also upon failure to avail the opportunity of personal hearing granted to the petitioner.

4. In the affidavit filed in support of the writ petition, the writ petitioner has narrated some peculiar circumstances in which his family was placed. Since his family was undergoing a traumatic experience, with the missing of an adult girl from the family, the show cause notice was not responded to by the petitioner. The averments contained in the paragraph-6 of the affidavit appear to be genuine. Therefore, the petitioner deserves one more opportunity.

5. Hence, the writ petition is allowed, impugned order is set aside and the matter is remanded back to the original authority. The petitioner shall file their reply to the show cause notice, on or before 30.09.2017. Thereafter, the respondents shall fix a date for personal hearing and intimate the same at least seven days in advance to the petitioner. On the day so fixed for personal hearing, the petitioner shall appear along with relevant documents without fail. Thereafter, the original authority may pass orders in accordance with law.

6. As a sequel, miscellaneous petitions pending in this writ petition, if any, shall stand closed. There shall be no order as to costs.

V.RAMASUBRAMANIAN, J.

T. RAJANI, J.

Js.
13th September, 2017.

Note: Issue C.C. today



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

W.P.No.27257 of 2017
(Per VRS,J)



13th September, 2017

Js.