

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

Delivered on: 17-04-2017

Coram:

**The Honourable Mr. Justice V.RAMASUBRAMANIAN
and
The Honourable Ms. Justice J.UMA DEVI**

Writ Petition No.11960 of 2017

Between:

M/s. Vaishnai Contractors, Nellore, represented
by its Managing Partner, Sri O. Murali,
S/o Govindaiah, D.No.16-2-174, Nagulamitta Road,
SPSR Nellore District, Andhra Pradesh

... Petitioner

Vs.

- 1) The Commercial Tax Officer, No.II Circle,
SPSR Nellore District, Andhra Pradesh.
- 2) The State of Andhra Pradesh, represented by its
Principal Secretary, Revenue (CT) Department,
Velagapudi, Amaravathi, Guntur District, A.P.

... Respondents

For Petitioner : Mr. M.V.J.K. Kumar,

For Respondents : Mr. S. Suribabu, learned standing
counsel

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE MS. JUSTICE J. UMADEVI

Writ Petition No.11960 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. M.V.J.K. Kumar, learned counsel for the petitioner and Mr. S. Suribabu, learned special standing counsel for Commercial Tax.

3. Admittedly, there are a batch of writ petitions pending on the file of this Court with regard to the value of sand. Therefore, one way of looking at the matter is to admit it and post it along with the batch and grant a conditional interim order.

4. But in the case on hand, the assessment order has been passed without the petitioner availing the opportunity to file objections and participate in the proceedings. Irrespective of who was at fault, the fact remains that no reply was filed to the show cause notice.

5. Therefore, in order to give one more opportunity to the petitioner in the light of the explanation given by him for non-participation in the proceedings, the writ petition is allowed, the impugned order is set aside and the petitioner is granted time up to 07-05-2017 to file a reply to the show cause notice. Thereafter, the

respondents shall fix a date for personal hearing and after hearing the petitioner, pass final orders, in accordance with law.

As a sequel thereto, miscellaneous petitions, if any, pending in this writ petition shall stand closed.

V.RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 17-04-2017

Note: Issue C.C. today.

B.O./Ksn

