THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION No.30281 of 2017

ORDER: ***(Per VRS,J)***

The petitioner, who is a registered dealer under the Central Sales Tax Act, 1956, has come up with the above writ petition, challenging an order of assessment passed under the Central Sales Tax Act, 1956.

2. Heard Mr. V. Ganesh Bhujanga Rao, learned counsel for the petitioner. Mr. S. Suribabu, learned special standing counsel for the Commercial Tax Department (AP), takes notice for the respondents.

3. There are two issues that go in favour of the petitioner. The first is that there seems to be a discrepancy between the VAT returns and the CST forms, in respect of the turn over. The second is that the Officer, who issued the notice, was different from the Officer, who has now passed the impugned order. Before passing the impugned order, the present Officer has not issued a show-cause-notice.

4. Therefore, on both the above grounds, the Writ Petition is allowed and the impugned order is set aside. The Assessing Officer is granted liberty to issue a fresh notice. If the petitioner fails to avail this opportunity as she had done in the past, she will not be entitled to take a plea of violation of the principles of natural justice in the next

round of litigation. The present Officer may issue the show-cause-notice, within two weeks from the date of receipt of a copy of this order. The petitioner shall file her objections, within two weeks from the date of receipt of the show-cause-notice. Thereafter, the Assessing Officer shall fix a date for personal hearing and then pass orders.

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

V. RAMASUBRAMANIAN, J

T. RAJANI, J.

8th September, 2017
cbs

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AND

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Writ Petition No.30281 of 2017
(allowed)

8th September, 2017

cbs