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

Writ Petition No.31343 of 2017

Order: (per V.Ramasubramanian, J.)

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

2. Heard Mr. N.Aswartha Narayana, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. The main ground on which the petitioner challenges the impugned order without exhausting the alternative remedy of appeal is that the explanation submitted by the petitioner on 24-7-2017 to the show cause notice was not even taken into account. In the light of the scope of the dispute raised by the petitioner, this Court directed on 18-9-2017, the learned Special Standing Counsel, to find out whether the petitioner actually filed an explanation to the show cause notice on 24-7-2017. Today, the learned Special Standing Counsel confirmed that an explanation was indeed submitted by the petitioner.

4. But unfortunately, there is no reference to the explanation submitted by the petitioner. Hence, the impugned order is vitiated for non-compliance with the principles of natural justice.

5. Therefore, the writ petition is allowed and the impugned order is set aside. The respondents shall fix a date for personal hearing and intimate the same at least seven days in advance. On the date so fixed by the Assessing Officer, the petitioner shall appear along with necessary records and evidence. Thereafter, the Assessing Officer shall 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.

21st September, 2017.
Ak

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

Writ Petition No.31343 of 2017
(per VRS, J.)

21st September, 2017.
(Ak)