THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SMT. JUSTICE T.RAJANI

Writ Petition No.19859 of 2017

ORDER: (per Hon'ble the Acting Chief Justice Sri Ramesh Ranganathan)

Heard Sri D.Srinivas, Learned Counsel for the petitioner and Sri S.Suri Babu, Learned Special Standing Counsel for Commercial Taxes (AP) appearing on behalf of the respondents and, with their consent, the Writ Petition is disposed of at the stage of admission.

The order impugned in this Writ Petition is the assessment order in Form VAT 305 dated 30.05.2017. The petitioner claims to have sent a letter on 30.05.2017, informing the assessing authority that he should be afforded an oral hearing, which the assessing authority is said to have received on 31.05.2017. The impugned assessment order was passed on 30.05.2017 itself.

While Sri D.Srinivas, Learned Counsel for the petitioner, would contend that the assessment order was passed only after receipt of the petitioner's letter, Sri S.Suri Babu, Learned Special Standing Counsel for Commercial Taxes (AP) appearing on behalf of the respondents, would contend to the contrary, and state that it is only after the assessment order was passed did the petitioner file a letter seeking an oral hearing.

Sri S.Suri Babu, Learned Special Standing Counsel for Commercial Taxes (AP) appearing on behalf of the respondents, would however, fairly state that, despite an assessment order having already been passed, the assessing authority is ready and willing to give one more opportunity to the petitioner, provided a time frame is stipulated by this Court within which the petitioner should participate in the oral hearing.

Both the Learned Counsel agree that the petitioner shall appear before the assessing authority on 10.07.2017 at 11.00 A.M. The submissions made by the petitioner, during the course of oral hearing, shall be considered by the assessing authority, and a fresh order of assessment shall be passed at an early date, in any event not later than 31.07.2017. The impugned order of assessment is set aside. Needless to state that, in case the petitioner fails to avail this opportunity, it is open to the assessing authority to proceed and pass an assessment order afresh in accordance with law without giving the petitioner any further opportunity in this regard.

The Writ Petition is, accordingly, disposed of. The miscellaneous petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, ACJ

T.RAJANI, J

Date:29.06.2017.
Note:
Issue C.C. within three days.
B/O
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