

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 6342 of 2017

ORDER: (*Per VRS,J*)

Aggrieved by an order of assessment under the Telangana Value Added Tax Act in respect of the period from 2011-2012 to 2014-2015, the dealer has come up with the present writ petition.

2. Heard Mr. S. Krishna Murthy, learned counsel for the petitioner. Mr. M. Govind Reddy, learned special standing counsel for Commercial Taxes (Telangana), takes notice for the respondents.

3. It is seen from the impugned order that the notices sent to the dealer's address and residence by registered post on 19.04.2016 returned with an endorsement "*plots locked*". The reason stated by the dealer is that they have shifted their business to Tamilnadu, and that no one informed them about the notices.

4. As a consequence, the dealer could not appear for the personal hearing nor could they file any objections to the notices. This has resulted in an *ex parte* order being passed.

5. The fact that the dealer did not participate in the assessment proceedings, is borne out by records. The petitioner has given a reason for their non-participation. This reason is not seriously

disputed. Therefore, we are of the considered view that one opportunity could be given to the petitioner.

6. Hence, the Writ Petition is allowed and the impugned order is set aside. The petitioner or their authorized representative shall appear before the Assessing Officer on 13.03.2017 at 11.00 a.m. and file their objections. They may also produce all the records and books of accounts relevant for the determination of the issues. If the said date is not convenient to the Assessing Officer, he may inform the petitioner in advance of the date of hearing. On the said date, the petitioner shall positively appear. The Managing Director of the petitioner Company has given his residential address in the affidavit in support of the writ petition. This is taken as address for service of all notices. Thereafter, the Assessing Officer shall pass orders, in accordance with law.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

27th February, 2017
cbs



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Writ Petition No. 6342 of 2017
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