

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

Writ Petition No.46685 of 2016

Order: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Heard Sri S. Dwarakanath, learned counsel for the petitioner, and Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, and with their consent, the writ petition is disposed of at the stage of admission.

While Sri S. Dwarakanath, learned counsel for the petitioner, would draw our attention to the objections submitted by the petitioner on 28.3.2016, and the final notice dated 28.7.2016, to contend that, despite the petitioner having sent an E-mail from a particular E mail I.D, the notice was sent by the respondents to another I.D. of the petitioner, which they were not putting to use.

Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, would submit that, since the petitioner was using two I.Ds, the respondents cannot be faulted for sending the notice dated 28.7.2016 to one of the two I.Ds. as they are unaware whether or not the said E mail I.D. is still being put to use. Learned Special Standing Counsel would fairly state that, instead of this Court adjudicating this dispute, the respondents are ready to give one final opportunity to the petitioner to produce all the records, and satisfy the assessing authority of their entitlement for exemption under Section 5(2) of the Central Sales Tax Act,1956 (for short 'the Act'). The impugned assessment order is set aside.

Both Sri S. Dwarakanath, learned counsel for the petitioner, and Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, would agree that the date of personal hearing be fixed as 9.1.2017 at 11.00 A.M. It is made clear that, in case the petitioner fails to avail the opportunity of a personal hearing and to produce the necessary documents and records in support of their claim for exemption under

Section 5(2) of the Act, it is open to the assessing authority to proceed and pass an assessment order afresh in accordance with law, without giving any further opportunity to the petitioner herein. The respondents are also not required to put the petitioner on notice of the date of hearing on 9.1.2017, as Sri S. Dwarakanath, learned counsel for the petitioner, undertakes to inform the petitioner of their obligations under this order.

The writ petition stands disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

4th January, 2017

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(A. SHANKAR NARAYANA, J)



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