

THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE GUDI SEVA SHYAM PRASAD

WRIT PETITION No.20560 of 2017

ORDER: (per SK,J)

The petitioner company seeks to assail the Order-in-original dated 28.12.2016 passed by the Commissioner of Service Tax, Service Tax Commissionerate, Hyderabad.

Admittedly, this order is appealable. The only ground put forth by the petitioner company to approach this Court directly by way of the present writ petition is that there are violations of the principles of natural justice. However, we find from the Order-in-original that not only was the petitioner company given an opportunity to respond to the show cause notice but was also afforded a personal hearing. The Order-in-original also reflects that the submissions made on behalf of the petitioner company were duly taken into account. In the event the authority thereafter arrived at a conclusion adverse to the petitioner company, it cannot be deemed to be a violation of the principles of natural justice. We therefore see no reason why the petitioner company should not invoke the appeal remedy available to it, instead of coming before this Court.

The writ petition is accordingly dismissed leaving it open to the petitioner company to do so in accordance with law.

Pending miscellaneous petitions, if any, shall also stand dismissed.

No order as to costs.

JUSTICE SANJAY KUMAR

JUSTICE GUDI SEVA SHYAM PRASAD

Date:23.06.2017
GJ