THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

<u>WRIT PETITION No.37671 of 2017</u>

<u>10.11.2017</u>

Between:

M/s.Sharitha Bio Technics Private Limited,
Hyderabad

..Petitioner

And

The Commercial Tax Officer, Hyderabad and others

..Respondents

Counsel for the petitioner: Dr.T.Ramesh Babu

Counsel for the respondents: Mr.T.Vinod Kumar,
Special Standing Counsel for Commercial Taxes (T.S.)

The Court made the following:

ORDER: (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This writ petition is filed for issue of a *mandamus* to set aside order, dated 28.08.2017, *vide* 02.TIN:36590107392, passed by respondent No.1.

2. The petitioner was allowed the facility of deferred tax payment for different years. On the ground that for the years 2000-01 and 2001-02, the deferred tax was paid beyond the due dates of payment, a sum of Rs.10,84,784/- was levied as interest. The grievance of the petitioner raised in this writ petition is that before making the said demand, no show cause notice was issued giving it an opportunity of being heard.

3. A perusal of the impugned order does not show that the same was preceded by issue of a show cause notice to the petitioner. Mr.T.Vinod Kumar, learned Special Standing Counsel for Commercial Taxes (T.S.) appearing for the respondents, has not disputed the fact that no show cause notice was issued to the petitioner preceding the demand. In these facts and circumstances of the case, we are of the opinion that the impugned order suffers from violation of the principles of natural justice.

4. On the above short ground alone, impugned order, dated 28.08.2017, is set aside, leaving respondent No.1 free to issue a show cause notice to the petitioner and pass a fresh order, after considering the objections that may be filed by the petitioner to the said show cause notice.

5. The Writ Petition is, accordingly, allowed.

6. As a sequel to allowing the Writ Petition, W.P.M.P.No.46782 of 2017 filed by the petitioner for interim relief shall stand disposed of as infructuous.

C.V.NAGARJUNA REDDY, J

CHALLA KODANDA RAM, J

10th November, 2017

GHN