

\* IN THE HIGH COURT OF JUDICATURE AT HYDERABAD  
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA  
PRADESH

\* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN  
AND  
\* HONOURABLE SRI JUSTICE ABHINAND KUMAR SHAVILI

+ W.P.NO.34686 of 2017

% Date: 25-10-2017

# Between:

M/s. Viswa Moto Corp,  
D.No.27/15/3, 2<sup>nd</sup> Floor, Ankur Towers,  
Sheshadri Sastry Towers, Governorpet, Vijayawada,  
Rep. by its Proprietor, Mr. T. Sriram Kumar.

.... Petitioner

And

1. State of Andhra Pradesh, rep. by its Principal Secretary, Revenue (CT), Secretariat, Velagapudi, Amaravati, Guntur district, A.P.
2. Commercial Tax Officer, Krishnalanka Circle, Vijayawada, Krishna District.
3. Commercial Tax Officer, Suryaraopet Circle, Vijayawada.

... Respondents

! Counsel for the Petitioner : Mr. Dantu Srinivas

^ Counsel for Respondent No.1 : G.P. for CT (A.P)

^ Counsel for Respondent Nos.2 & 3 : Mr. Shaik Jeelani Basha Spl. SC

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> HEAD NOTE:

? Cases referred

**HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN  
AND  
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI**

**WRIT PETITION No.34686 of 2017**

**ORDER: (Per VRS,J)**

The petitioner has come up with the above writ petition challenging an order of assessment passed under the A.P. VAT Act, 2005.

2. Heard Mr. Dantu Srinivas, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Tax.

3. The short ground on which the petitioner challenges the impugned order is that no opportunity of personal hearing was granted to the petitioner, despite the petitioner requesting for such an opportunity.

4. In the impugned order itself, there is intrinsic evidence to show that the petitioner sought an opportunity of hearing. But it was not given to the petitioner. There is no denial of this fact. The record speaks for itself.

5. Therefore, the writ petition is allowed and the impugned order is set aside. The petitioner shall appear before the Assessing Officer on 15.11.2017 at 11. a.m. If the date is not convenient for the Assessing Officer, he shall inform the petitioner in advance of the date of personal hearing. On the said date the petitioner shall appear before the Assessing Officer and thereafter, the Assessing Officer may pass orders in accordance with law.

6. As a sequel, miscellaneous petitions pending in this writ petition, if any, shall stand closed. There shall be no order as to costs.

**V. RAMASUBRAMANIAN, J.**

**ABHINAND KUMAR SHAVILI, J.**

25<sup>th</sup> October, 2017  
Js.

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN  
AND  
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.34686 of 2017



25<sup>th</sup> October, 2017

Js.