

**THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM**

**WRIT PETITION No. 44367 of 2017**

**ORDER :**

The demand notice dated 15.11.2017 issued by the 3<sup>rd</sup> respondent Deputy Commissioner for Rs.1,46,77,027/- was questioned on the ground of violation of the principles of natural justice. It is the main complaint that the demand notice was made by an authority other than one who had heard the arguments.

Learned Standing Counsel for the Corporation, Sri Sampath Prabhakar, on instructions, submits that the allegation made by the petitioners is true, but it was only on account of the fact that the incumbent officer had retired. The impugned demand may therefore, be set aside, giving liberty to the respondent Corporation authorities to take appropriate steps in accordance with law, is the fair submission of the learned Standing Counsel.

In view of the above-said submission, the Writ Petition is allowed setting aside the demand notice dated 15.11.2017 with liberty to the respondent Corporation to make appropriate orders after considering the objections of the petitioners, if any. It is made clear that the petitioners shall be at liberty to pay the admitted tax and the same shall be subject to the final assessment orders that may be passed. No costs.

Consequently, the miscellaneous Applications, if any shall stand disposed of.

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**CHALLA KODANDA RAM, J**

29<sup>th</sup> December 2017

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