

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

THE HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

and

THE HON'BLE MS. JUSTICE J. UMADEVI

Writ Petition No.1824 of 2018

Between:

M/s. Leela Sai Developers, D.No.8-323/1, Sivapuram
Village, Madakasira Mandal, Ananthapur District,
A.P., represented by its Partner, T.H. Manjunath,
Talenmaradahalli (Village), Ponna Samudra Taluq,
Tumkur District, Karnataka State.

... Petitioner

Vs.

The Deputy Commercial Tax Officer-I,
O/o The Commercial Tax Officer, Hindupur Circle,
Srinidhi Complex, Hindupur, Ananthapur District
and 2 others

... Respondents

For Appellant : Mr. G. Narendra Chetty,

For Respondents : Mr. Shaik Jeelani Basha, Spl standing
counsel

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No.1824 of 2018

ORDER: *(V. Ramasubramanian, J)*

On the ground that the order of assessment travelled beyond the scope of the show cause notice and also on other grounds, the dealer under the APVAT Act, 2005, has come up with the above writ petition.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned special standing counsel for the respondents.

3. Though the petitioner has raised various grounds, it is patent from the show cause notice and the impugned order that no further enquiry is necessary at least in so far as one of the objections raised by the petitioner is concerned. While the show cause notice indicated that the total tax due may be Rs.37,69,093/-, the impugned order fixed the total tax as Rs.44,02,794/-. Therefore, it is clear that the impugned order has travelled beyond the scope of the show cause notice. Hence, it is liable to be set aside.

4. Accordingly, the writ petition is allowed and the impugned order is set aside and the matter remitted back to the Assessing Officer. The Assessing Officer may now fix a date for personal hearing and decide all the issues raised by the petitioner.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 18-04-2018

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