

**HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN**

**AND**

**HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**

**WRIT PETITION No.4722 OF 2018**

**ORDER: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)**

Heard Sri P. Karthik Ramana, learned counsel for the petitioner and Sri Shaikh Jeelani Basha, learned Special Standing Counsel for Commercial Tax (A.P) and, with their consent, the Writ Petition is disposed of at the stage of admission.

The proceedings, under challenge in this Writ Petition, is the order of revision passed by the Deputy Commissioner, Commercial Tax, Visakhapatnam dated 23.10.2017, revising the assessment order passed by the Deputy Commercial Tax Officer, Visakhapatnam dated 1.11.2013, and in imposing tax of Rs.1,11,08,482/-. The validity of this order is under challenge on grounds of violation of principles of natural justice.

It is the petitioner's case that the revision show cause notice dated 27.4.2016 was sent to the wrong address; the petitioner had, by their intimation on 21.6.2013, informed the assessing authority of a change in their address; despite receipt of intimation of the change in address, the show cause notice appears to have been sent to the old address, and was never served on the petitioner; even the order of revision was not served; and it is only pursuant to a phone call, calling upon the petitioner to attend the office of the assessing authority, was the order of revision served on the petitioner when he appeared before the assessing authority.

Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, on instructions, would submit that, instead of keeping the Writ Petition pending on the file of this Court, the impugned revisional order may be treated as a show cause notice, the petitioner may be permitted to furnish their reply thereto within a specified time frame, and the revisional authority may be permitted to pass a fresh order thereafter. Sri P.Karthik Ramana, learned counsel for the petitioner, readily agrees for such an order to be passed.

We, consider it appropriate, therefore, to set aside the impugned order of revision, and treat the said order as a show cause notice. The petitioner shall file their reply thereto within four weeks from today. The revisional authority shall, after giving the petitioner an opportunity of a personal hearing, pass a fresh order of revision, in accordance with law, within two months thereafter. It is made clear that, in case the petitioner fails to submit their reply to the show cause notice within the aforesaid period, it is open to the revisional authority to proceed and pass an order of revision in accordance with law without granting the petitioner any further time to file their reply.

The Writ Petition is, accordingly, disposed of. No order as to costs. Miscellaneous Petitions, if any pending in this Writ Petition shall also stand closed.

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**RAMESH RANGANATHAN, ACJ**

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**KONGARA VIJAYA LAKSHMI, J**

28<sup>th</sup> February, 2018  
Gk

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28.02.2018

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