HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.7261 of 2018

Order: (per V.Ramasubramanian, J.)

Contending that neither the show cause notice nor the notice for personal hearing nor the order of assessment was ever served on them, a dealer under the Central Sales Tax Act, 1956, has come up with the above writ petition.

2. Heard Mr. S.Krishna Murthy, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. According to the learned Special Standing Counsel, the notices sent by registered post to them returned. Therefore, even the assessment order was affixed in the business address.

4. But according to the petitioner, there is no reason for them to evade service of notice. The petitioner claims that if one opportunity is given, they are prepared to produce the records.

5. In view of the above, the writ petition is disposed of directing the petitioner to treat the order of assessment dated 30-3-2017 itself as a show cause notice. The petitioner shall file the objections on or before 25-4-2018. Thereafter, the petitioner shall appear before the Assessing Officer on 07-5-2018 and produce all the records. If the said date is not convenient to the Assessing Officer, he shall give another date

on which the petitioner should positively appear and produce the records. Thereafter, the Assessing Officer may pass orders in accordance with law. The applications, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

16th April, 2018.
Ak

Note:-
Issue C.C. today.
(B/o)
Ak

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.7261 of 2018
(per VRS, J.)

16th April, 2018.
(Ak)