

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. UMA DEVI

+ WRIT PETITION No.8087 of 2018

%Date: 19.04.2018

Between:

M/s.Koteswara Traders,
Nallapadu Roa, Guntur,
Rep. by its Partner G.Venkat Reddy.

.. Petitioner

Vs.

\$ Commercial Tax Officer,
Eluru Bazar, Zinnah tower Centre,
Guntur and others

.. Respondents

! Counsel for petitioner : Dr.S.R.R.Viswanath

^ Counsel for respondents : Mr. Shaik Jeelani Basha
Mr.K.Lakshaman

<GIST:

>HEAD NOTE:

? CASES REFERRED: ----

THE HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

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THE HON' BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION No.8087 OF 2018

ORDER: (per Justice V. Ramasubramanian)

Contending that 'H' Forms and bills of lading filed by them were not even taken note of by the 1st respondent before passing an order of assessment under the Central Sales Tax Act, 1956, a dealer has come up with the above writ petition.

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

3. At the time when the writ petition came up for admission, it was pointed out by the learned counsel for the petitioner that in the local Tappal Book, the petitioner has obtained acknowledgment for having submitted 'H' Forms and the bills of lading. But, in the impugned order, there is no reference to the same.

4. Learned Special Standing Counsel for the respondents submitted that the other materials were not filed. But, when the materials already filed also have not been taken note of, we do not think that the outcome would have been different even if the other materials had been furnished.

5. In view of the above, the writ petition is allowed, the impugned order is set aside and the matter is remanded back to the 1st respondent. The 1st respondent shall fix a date for personal hearing and inform the same in advance to the petitioner. On the said date, the petitioner shall produce copies of all documents along with a list of such documents. The 1st respondent shall give an acknowledgment on the list

of documents about the furnishing of those documents, hear the petitioner and then pass orders afresh. Since the petitioner claims to have closed down his business, he shall inform the address for service to the 1st respondent within a week from the date of receipt of a copy of this order. Thereafter, the date of personal hearing may be fixed. It is made clear that the petitioner shall furnish all documents other than those for which he has already received acknowledgment, which forms part of the material papers.

6. As a sequel thereto, miscellaneous petitions, if any, pending shall stand dismissed. No order as to costs.

April 19, 2018

KTL



V. RAMASUBRAMANIAN, J

J. UMA DEVI, J