

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

\* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN  
AND

\* THE HON'BLE MS. JUSTICE J. UMA DEVI

+ W.P.NO.8534 of 2018

% Date: 16-04-2018

# Between:

M/s. Sarvani Mineral Private Limited,  
R.S.No.123, Valutimmapuram Road,  
Opp: Sirius, Peddapuram -533 437,  
West Godavari District, Andhra Pradesh,  
Rep. by its Managing Director,  
Sri N. Venkateswara Reddy.

.... Petitioner

And

1. Commercial Tax Officer, Peddapuram.
2. Deputy Assistant Commissioner (ST), (formerly Deputy Commercial Tax Officer), Peddapuram.
3. State of Andhra Pradesh, rep. by its Principal Secretary, Revenue Department, (CT), A.P. Secretariat, Velagapudi Village, Tulluru Mandal, Amaravathi, Guntur District.

... Respondents

! Counsel for the Petitioner : Mr. S. Krishna Murthy

^ Counsel for Respondent : Mr. Shaik Jeelani Basha Spl. S.C.

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> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.8534 of 2018

ORDER: (Per VRS,J.)

Challenging an order of assessment passed under the CST Act, 1956, the dealer 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. The grievance of the petitioner is that the show cause notice as well as the impugned order of assessment, were served on an ex-employee of the company, and that therefore, the petitioner was in dark. But when a demand was made for payment of arrears, they obtained a certified copy of the order of assessment and came up with the above writ petition.

4. On instructions it is stated by the learned Special Standing Counsel that there was a change in the composition of persons who were at the helm of affairs in the petitioner-company. Therefore, the notices were served on the persons, whom the petitioner now disowns. In the light of the said stand, we are of the view that the petitioner did not have adequate opportunity to defend themselves against the proposal.

5. Therefore, the writ petition is allowed, the impugned order is set aside and the petitioner is directed to treat the order of assessment as a show cause notice and file their objections on or before 30.04.2018. Thereafter, the respondent shall fix the date of personal hearing as 14.05.2018 on which date the petitioner shall appear before the assessing officer with all the records. After giving an opportunity to the petitioner,

the assessing officer shall pass orders afresh. There shall be no order as to costs.

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

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JUSTICE V. RAMASUBRAMANIAN

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JUSTICE J. UMA DEVI

16<sup>th</sup> April, 2018  
Js.

Issue C.C. tomorrow



THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN  
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16<sup>th</sup> April, 2018

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