

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.9526 of 2018

Order: (per V.Ramasubramanian, J.)

Challenging an order of assessment passed under the Telangana Value Added Tax Act, 2005, the dealer has come up with the above writ petition complaining of lack of sufficient opportunity to defend himself against the proposed best of judgment assessment.

2. Heard Mr. S.R.R. Viswanath, learned counsel for the petitioner. Mr. M.Govind Reddy, learned Special Standing Counsel, takes notice for the respondents.

3. The grievance of violation of the principles of natural justice is sought to be projected by the petitioner in the following manner:

- | | | |
|--|---|-----------|
| a) Show cause notice in Form VAT 305A sent by registered post is served on | - | 04-9-2017 |
| b) Time given in the show cause notice for submitting objections | - | 15 days |
| c) Date within which objections could have been filed | - | 19-9-2017 |
| d) Date on which the impugned order is passed | - | 15-9-2017 |

4. The dates disclosed above make things very clear. Therefore, the writ petition is allowed, the impugned order is set aside and the petitioner is granted time till 30-4-2018 to file their objections. Thereafter, a date for personal hearing may be given and after giving an opportunity, fresh order of

assessment can be passed. The miscellaneous petitions,
if any, pending in this writ petition shall stand closed.

No costs.

V.RAMASUBRAMANIAN, J.

ABHINAND KUMAR SHAVILI, J.

23rd March, 2018.

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Writ Petition No.9526 of 2018
(per VRS, J.)



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