

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

WRIT PETITION No.11119 of 2018

ORDER: (per Hon'ble Sri Justice V.Ramasubramanian)

1. Aggrieved by a revisional assessment made by the 1st respondent, the dealer under the A.P.VAT Act, 2005, has come up with the above writ petition.
2. Heard Mr.G.Narendra Chetty, learned Counsel for the petitioner, and Mr.S.Suri Babu, learned Special Standing Counsel appearing for the respondents.
3. It is obvious from the impugned order that the impugned order travels beyond the scope of the show cause notice. On this short ground, the writ petition deserves to be allowed.
4. Though the petitioner also raised other issues, it will be better they are to be considered by the 1st respondent.
5. Therefore, the Writ Petition is allowed and the impugned order is set aside. The findings recorded in the impugned order themselves shall be treated as show cause notice and the petitioner shall file a reply to the same within a period of four (4) weeks from the date of receipt of a copy of this order. Thereafter, the 1st respondent shall afford an opportunity of personal hearing and then pass orders.

Consequently, miscellaneous petitions, if any, pending in the writ petition shall stand closed. No order as to costs.

V.RAMASUBRAMANIAN, J

J.UMA DEVI, J

10.04.2018
Gsn.

