

* 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.11289 of 2018

% Date: 10-04-2018

Between:

Sri R. Chenchu Raghava Raju,
S/o. Late Rudraraju Chenchu Raju,
R/o. D.No.20-3-2, Sivajyothi Nagar, Tirupati Town,
Chittoor District.

.... Petitioner

And

1. The State of Andhra Pradesh, rep. by its Principal Secretary Revenue (Commercial Tax), Secretariat, Velagapudi, Guntur District.
2. The Commercial Tax Officer, Tirupati-II Circle, Tirupati, Chittoor district.
3. 3. The Regional Vigilance & Enforcement Officer, Tirupati, Chittoor District.

... Respondents

! Counsel for the Petitioner : Mr.Nagaraju Naguru

^ Counsel for Respondents : Mr. S. Suri Babu Spl. SC for CT

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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.11289 of 2018

ORDER: (Per VRS,J.)

On the short ground that the land owners share is not liable to tax, the petitioner has come up with the above writ petition.

2. Heard Mr. Nagaraju Naguru, learned counsel for the petitioner and Mr. S. Suribabu, learned Special Standing Counsel for the respondents.

3. It is seen from the impugned order that a show cause notice was sent to the petitioner on 27.12.2014, but the petitioner did not file their objections. Subsequently, several notices for personal hearing also said to have been sent to the petitioner and it is claimed in the impugned order that the petitioner did not file their objections.

4. However, it is contended by the petitioner that the notices were sent to the wrong address. The address of the petitioner appears to be 20-3-2, Sivajyothi Nagar, Tirupati. The address to which the notices appear to have been sent is Door No.20-3-131/B Sivajyothi Nagar, Tirupati. But very strangely the impugned order got served on the petitioner. Therefore, the theory that the notices were addressed to the wrong addresses may not hold water.

5. However, since the petitioner claims to be the owner of the building, one opportunity could be granted to him. Hence the writ petition is allowed, the impugned order is set aside and the petitioner is directed to file his objections to the material contained in the impugned order itself, within a period of three weeks from the date of receipt of a copy of this order. Thereafter, a date for personal hearing may be fixed and the

respondents may pass orders in accordance with law. There shall be no order as to costs.

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

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

10th April, 2018
Js.



