*THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

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

+ <u>WRIT PETITION No.13118 of 2018</u>

%Date: 16.04.2018

Between:

M/s.Platinum Business Hotel, Hyderabad,
Rep.by its Partenr M. Manish Kumar Agarwal

.. Petitioner

Vs.

$ Deputy Commercial Tax Officer,
Barkatpura Circle, Abids Division,
Hyderabad and others

.. Respondents

! Counsel for petitioner : Mr. Tej Prakash Toshniwal

^ Counsel for respondents : Mr. J. Anil Kumar

<GIST:

>HEAD NOTE:

? CASES REFERRED: ----

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WRIT PETITION No.13118 of 2018

ORDER: *(Per V.Ramasubramanian, J)*

Aggrieved by an order of assessment passed under the Telangana Value Added Tax Act, 2005, a Dealer has come up with the above writ petition, complaining of the violation of the principles of natural justice.

2. Heard Mr.Tej Prakash Toshniwal, learned counsel for the petitioner. Mr.J.Anil Kumar, learned special standing counsel takes notice for the respondents.

3. The short grievance of the petitioner is that no opportunity of personal hearing was granted, before the impugned order was passed.

4. On instructions, it is stated by the learned Special Standing Counsel that the petitioner did not seek the opportunity of personal hearing. But, it appears from the reply given by the petitioner to the show cause notice in Form VAT 305A that they offered to furnish reconciliation at the time of personal hearing as regards certain differences. This is found in internal page-4 of the reply given to the show cause notice. In such circumstances, there is no use in contending that personal hearing was not sought.

5. In fact, on instructions given by the officer present in Court, it was stated by the learned Special Standing Counsel that a junior counsel filed an authorization. It means the petitioner sought personal hearing. Otherwise, they need not have filed an authorization.

6. But, the impugned order does not reflect any personal hearing as having been granted to the petitioner. Hence, the writ petition deserves to be allowed. Accordingly, it is allowed. The officer may fix a date for personal hearing and intimate the same in advance to the

petitioner. On the said date, the petitioner or their representative shall appear with all records and produce the same. Thereafter, the officer may pass orders in accordance with law.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

April 16, 2018

KTL