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

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

WRIT PETITION No.13786 OF 2018

Date:27.04.2018

Between:

M/s.Manjula Granites (now closed),
Rep.by its Partner C.Chandran,
Kongareddypalle, Chittoor.

...Petitioner

Vs.

The Commercial Tax Officer,
Chittoor-II Circle, Kattamanchali,
Chittoor and another.

.. Respondents

For Petitioner : Mr.G.Narendra Chetty

For Respondents : Mr.Shaik Jeelani Basha.

Gist :

Head Note :

Cases Referred : Nil

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION No.13786 OF 2018

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

Aggrieved by an order of assessment passed under the Central Sales Tax ACt, 1956, a dealer has come up with the above writ petition.

2. Heard Mr.G.Narender Chetty, learned counsel for the petitioner and Mr.Shaik Jeelani Basha, learned Special Standing Counsel for the Department.

3. It is an unfortunate case where the show cause notice dated 20.12.2016 sent by Registered Post was served on the petitioner, but the petitioner did not respond. The reason was that the husband of one of the partners of the petitioner firm died leading to the very cancellation of the registration at the request of the petitioner on 22.12.2016. In other words, at the time when the show cause notice was received in the office, the registration itself stood cancelled.

4. The impugned order could not also be served on the petitioner as the business has been closed. Therefore, we are of the view that one more opportunity could be given to the petitioner, despite the fact that the Department was not at fault.

5. Hence, the writ petition is allowed and the impugned order is set aside. The petitioner shall file their objections to the show cause notice along with the declaration forms on or before 31.05.2018. While submitting the objections, the petitioner shall indicate the address for service of all future notices. Therefore, the Assessing Officer shall fix a date for personal hearing before 15.06.2018 and after hearing the petitioner pass orders afresh in accordance with law.

2. As a sequel thereto, miscellaneous petitions, if any, pending shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

April 27, 2018

KTL