

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.14669 OF 2018

Date:24.04.2018

Between:

M/ s.Leela Saie Ram Steel Enterprises,
Survey No.66/ 2 to 10, Lakkidam,
Gantyada Mandal, Vizianagaram District,
Rep. by its Partner.

...Petitioner

Vs.

The Commercial Tax Officer,
M.G.Road, East Circle, Vizianagaram,
Andhra Pradesh and others

.. Respondents

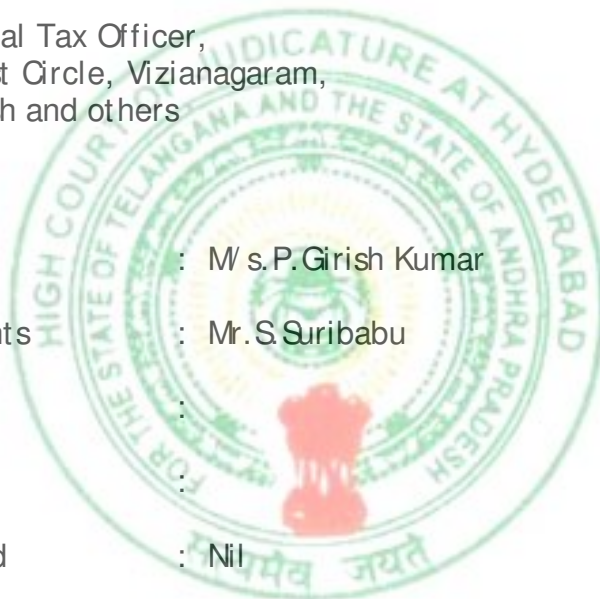
For Petitioner : M/ s.P.Girish Kumar

For Respondents : Mr.S.Suribabu

Gist :

Head Note :

Cases Referred : Nil



HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON' BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.14669 of 2018

ORDER: (per V.Ramasubramanian, J.)

Challenging an order of penalty, passed under the APVAT Act, 2005, the dealer has come up with the above writ petition.

2. Heard Mr. P.Girish Kumar, learned counsel for the petitioner. Mr.S.Suribabu, learned Special Standing Counsel takes notice for the respondents.

3. It is apparent from the records that the impugned order was passed even without issuing a show cause notice. No order of penalty can be passed without a show cause notice. On this short ground, the writ petition is liable to be allowed. Accordingly, it is allowed and the impugned order is set aside.

4. The miscellaneous petitions, if any, pending shall stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

J.UMA DEVI, J

April 24, 2018.
KTL