

THE HON'BLE SRI JUSTICE SANJAY KUMAR  
AND  
THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION NO.20783 of 2018

ORDER: (per SK,J)

The petitioner is aggrieved by the assessment order dated 31.03.2018 passed by the Commercial Tax Officer-II, Kadapa. Its complaint is that it was not afforded an opportunity of hearing prior to such assessment.

Sri Shaik Jeelani Basha, learned special standing counsel for Commercial Taxes, State of Andhra Pradesh, having received instructions, concedes that the initial Personal Hearing Notice dated 28.12.2017 fixing the date of such hearing as 08.01.2018 was served upon the petitioner after the said date. He would further inform this Court that the subsequent notice dated 14.03.2018 was served upon the petitioner and it replied thereto on 13.04.2018.

Sri P.N.Sunil Kumar Reddy, learned counsel for the petitioner, would however point out that though the subsequent notice dated 14.03.2018 was served upon his client, it is a defective notice in as much as it did not even mention the date and the time at which the petitioner was to avail the opportunity of hearing.

Perusal of the said notice bears out this fact.

In that view of the matter, we are of the opinion that the petitioner was deprived of a clear opportunity of hearing before assessment was undertaken by the Commercial Tax Officer-II, Kadapa, resulting in the impugned assessment order dated 31.03.2018. Violation of the principles of natural justice is clearly manifest.

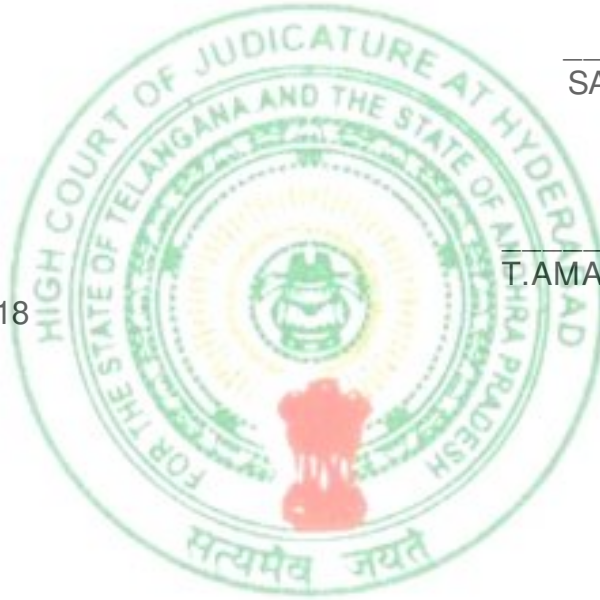
The assessment order dated 31.03.2018 is accordingly set aside on this short ground. The Commercial Tax Officer-II, Kadapa, shall issue a fresh notice to the petitioner fixing the date of personal hearing and the petitioner shall present itself before the said officer on the stipulated date along with its records. After due consideration, the Assessing Officer is at liberty to pass assessment orders in accordance with law.

The writ petition is allowed to the extent indicated above.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

Date:10.07.2018

GJ



SANJAY KUMAR,J

T.AMARNATH GOUD,J