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

WRIT PETITION No.21218 of 2018

ORDER: (*Per* Hon'ble Sri Justice Sanjay Kumar)

The prayer of the petitioner in this case is as under:

> " It is prayed that this Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction
>
> (a) setting aside the Endorsement, dated 8.6.2018 issued by the 1st Respondent and direct the 1st Respondent to take up the assessment for the period 2014-15 after returning the records, which were got filed at the time of audit by the 2nd Respondent on 21.4.2015, 20.5.2015, 19.6.2015 and 18.7.2015; and
>
> (b) direct the 1st Respondent to complete the assessment only for the period June, 2014 to March, 2015 for which Audit has been initiated and taken up by the 2nd Respondent and restrain him from proceeding with the assessment for the period April, 2015 to June, 2017 pursuant to his show cause notice dated 10.4.2018 and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

2. Sri P.Karthik Ramana, learned counsel for the petitioner, would state that the books of accounts have now been returned to the petitioner company and it would therefore be in a position to submit a suitable reply to the Commercial Tax Authorities in relation to the assessments which are proposed to be undertaken for the periods 2014-15, 2015-16 and 2016-17. He would however state that as the records are voluminous and as the petitioner company would have to go through the same before it submits its reply to the authorities, sufficient time may be given for it to do so.

3. Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes appearing for the respondents, would submit

that a period of 1½ months would be adequate as the show cause notice was issued as long back as on 10.05.2018.

4. Considering the fact that the authorities propose to undertake assessment for three years at one go, we are of the opinion that the petitioner company should be afforded reasonable time to submit its reply and produce relevant material. The Commercial Tax Officer, Kakinada, shall therefore afford the petitioner company a period of two months from the date of receipt of a copy of this order, in the event he proposes to undertake the assessment for three years at one go.

5. The writ petition is disposed of with the above direction. Pending miscellaneous petitions, if any, shall stand closed. No order as to costs.

SANJAY KUMAR, J

T.AMARNATH GOUD, J

Date: 17.07.2018
TJMR