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

WRIT PETITION NO.22289 OF 2018

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

Challenge in this writ petition is to the Assessment Order dated 31.05.2018 passed by the Commercial Tax Officer (OFA), Office of the DC (CT), Hyderabad Rural Division, Hyderabad.

Sri M.Karuna Sagar, learned counsel for the petitioner, would state that though a show-cause notice was issued to the petitioner on 23.03.2018, the Commercial Tax Authorities themselves found thereafter that there were certain errors in the CST Assessment Orders for the tax periods 2012-13 and 2013-14. Learned counsel would state that in the context of these errors, the petitioner company ought to have been given an opportunity of hearing to explain its stand.

Sri M.Govind Reddy, learned Special Standing Counsel for the Commercial Taxes, State of Telangana, would concede that in the context of the errors which were found in the CST Assessment Orders for the two years in question, the order of assessment impugned in this writ petition may have to be revised. Learned Special Standing Counsel would further state, on instructions, that the petitioner company may treat the Assessment Order dated 31.05.2018 as a show-cause notice in itself and submit its response thereto duly explaining its stand.

In the light of this fair concession made by the learned Special Standing Counsel, the writ petition is disposed of directing the Commercial Tax Authorities to treat the Assessment Order dated 31.05.2018 issued by the Commercial Tax Officer (OFA), Office of the DC (CT), Hyderabad Rural Division, Hyderabad, as a fresh show-cause notice and entertain the response/explanation of the petitioner company thereto. The Assessing Officer concerned shall thereafter give the petitioner company an opportunity of personal hearing and then pass a reasoned Assessment Order in the matter in accordance with law.

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

SANJAY KUMAR, J

T.AMARNATH GOUD, J

2nd JULY, 2018

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