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

WRIT PETITION No.23595 of 2018

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

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

> "For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue an appropriate writ, order or direction more particularly one in the nature of Writ of Mandamus or any other appropriate Writ or Order or Direction, declaring the action of the 1st Respondent, in passing the revision proceedings, dated 09.02.2018, for the tax period 2010-11 under the Central Sales Tax Act, 1956, without even serving pre-revision show cause notice, dated 07.04.2016, as mentioned in the revision order, as arbitrary, contrary to the provisions of the CST Act and TVAT Act and consequently set aside the revision order of the 1st respondent, dated 09.02.2018 and direct the respondents to consider the 17 'C' forms covering a turnover Rs.67,99,002/- filed before 1st respondent on 04.05.2018 and pass such other order or orders, as this Hon'ble Court deem fit and proper in the circumstances of the case."

Sri M.Govind Reddy, learned special standing counsel for Commercial Taxes for the State of Telangana, concedes that though the pre-revision show cause notice dated 07.04.2016 was issued to the petitioner, it was sent to an address where the business of the petitioner concern was no longer functioning.

The petitioner asserted in the writ affidavit that it had closed down its business during the tax period 2011-2012 and also informed the same to the Commercial Tax authorities *vide* letter dated 03.11.2011. That being so, service of the pre-revision show cause notice at the very same address would not amount to sufficient compliance with the legal requirement of providing an adequate opportunity of hearing to the petitioner. Violation of the principles of natural justice is therefore manifest.

The impugned order dated 09.02.2018 passed by the Joint Commissioner (State Tax), Hyderabad (Rural) Division, Hyderabad, the first respondent, is accordingly set aside on this short ground. The petitioner shall approach the first respondent within one week from today and furnish the correct address to which the pre-revision show cause notice needs to be addressed so as to enable it to avail the opportunity of hearing. Thereupon, the first respondent shall issue a fresh pre-revision show cause notice to the petitioner at the said address, afford it an opportunity of personal hearing and then take a reasoned decision in the matter.

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.

SANJAY KUMAR, J

T.AMARNATH GOUD, J

Dt: 10.07.2018.
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