

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

WRIT PETITION No.26051 of 2018

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

Challenge in this writ petition is to the Revised Notice of Penal Interest to a VAT Dealer dated 04.07.2018 issued in Form VAT 205 A by the Assistant Commissioner (State Tax), Vanasthalipuram Circle, Hyderabad, the fifth respondent.

By the aforesaid notice, the fifth respondent proposed to hold M/s. Geeta Udyog, a partnership firm, liable to penal interest as detailed therein. He further stated that the assessee firm would be declared as due on the amount so indicated towards penal interest within seven days of receipt of the notice. The assessee firm seems to have submitted its reply under letter dated 16.07.2018 to the fifth respondent. However, perusal thereof reflects that except for baldly stating that it had paid the deferment tax due within the time limit, no details were set out in support of this claim.

The present writ petition was filed by individual partners of the assessee firm and the assessee firm itself was not arrayed as a petitioner. However, as the challenge is to a show-cause notice, we are of the opinion that it is for the addressee thereof to submit a proper explanation in response to the proposed action along with supporting material. No cause is made out for this Court to enter into the dispute at this stage and adjudicate.

As we find that the reply submitted by the assessee firm is wholly inadequate, the writ petition is disposed of permitting the petitioners, being the partners of the assessee firm, to submit a detailed reply to the

notice dated 04.07.2018, along with supporting material, within one week from today. The fifth respondent, the Assistant Commissioner (State Tax), Vanasthalipuram Circle, Hyderabad, shall thereupon consider the objections raised by the assessee firm and proceed 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

Dt: 26.07.2018.

Note:-

Issue CC in two days.

(B/o)

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