THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE MS. JUSTICE J.UMA DEVI

WRIT PETITION NO.26239 of 2018

ORDER: (pe SK,J)

The petitioner challenges the assessment order dated 22.03.2018 passed by the Commercial Tax Officer-II, Commercial Taxes Department, Government of Andhra Pradesh, Tirupathi, in relation to the year 2013-14. The main ground of challenge is that the petitioner did not receive any show cause notice or personal hearing notice prior to the assessment though the order of assessment refers to the same.

Sri Shaik Jeelani Basha, learned special standing counsel for Commercial Taxes, State of Andhra Pradesh, however produced material in proof of actual service of the show cause notice and personal hearing notice at the address of the petitioner as shown in the cause title.

The acknowledgment cards produced in this regard indicate that one B.Manorama received the said notices on behalf of the petitioner.

Having verified this aspect with the petitioner, Sri K.Aroah, learned counsel for the petitioner, would fairly concede that the petitioner's aged mother received the aforestated notices, but owing to old age, she misplaced the same and did not bring it to the notice of the petitioner. Learned counsel would further state that the flats in question already suffered tax and therefore, imposition of tax by way of the assessment order under challenge would amount to double taxation. He would assert that if the petitioner is given a chance, he would be able to demonstrate this before the authority concerned.

In the light of the aforestated facts, this Court is of the opinion that the petitioner should be given an opportunity to prove his case before the

Commercial Tax Officer-II, Tirupathi. The assessment order dated 22.03.2018 is accordingly directed to be treated as a show cause notice. The petitioner shall appear before the Commercial Tax officer-II, Tirupathi, within two weeks from the date of receipt of a copy of this order and produce all the material available with him in support of his stand. The Commercial Tax Officer-II, Tirupathi, shall then consider the matter afresh and pass appropriate orders.

The writ petition is accordingly disposed of. Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

SANJAY KUMAR,J

J.UMA DEVI,J

Date:02.08.2018
GJ