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

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
* HON'BLE SRI JUSTICE P. KESHAVA RAO

<u>+W.P.No.40749 of 2018</u>

<u>% Date: 19-12-2018</u>

<u># Between:</u>

Sri Muni Mewghanadam, S/o. Veerappa,
D.No.16-1-36, Karnala Street,
Tirupati, Chittoor District (A.P).

..... Petitioner

And

1. State of Andhra Pradesh, rep. by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
2. The Commercial Tax Officer-II, Tirupathi, Chittoor District, Andhra Pradesh.
3. The Revenue Vigilance & Enforcement Officer, Tirupati, Chittoor District, Andhra Pradesh.

.... Respondents

! Counsel for the Petitioner : Mr. M.V.J.K. Kumar

^ Counsel for Respondents : Mr. Shaik Jeelani Basha

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> HEAD NOTE:

? Cases referred

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P. KESHAVA RAO

W.P.No.40749 of 2018

ORDER: (Per VRS,J)

Challenging an order of assessment passed under A.P. VAT Act, 2005, the dealer has come up with the above writ petition.

2. Heard Mr. M.V.J.K. Kumar, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. The impugned order proceeds on the basis that the dealer failed to submit a reply to the show cause notice and that the dealer also failed to avail the opportunities of personal hearing.

4. But the positive case of the petitioner is that they filed a reply on 24.05.2016 and that the same was not taken note of. There is a rubber stamp on the representation dated 24.05.2016. According to the learned Special Standing counsel, this letter of the petitioner was not available in their office. Therefore, the petitioner has to be given one opportunity.

5. Therefore, the writ petition is allowed, the impugned order is set aside and the matter is remanded back to the Assessing Officer. The Assessing Officer shall fix a date for personal hearing, on which date the petitioner shall appear along with necessary documents. Thereafter, the Assessing Officer may pass orders afresh. There will be no order as to costs.

6. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

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V. RAMASUBRAMANIAN, J.

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P. KESHAVA RAO, J.

19th December, 2018
Js.

Note: Issue C.C. tomorrow

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
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W.P.No.40749 of 2018

19th December, 2018

Js.