***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 D.V.S.S. SOMAYAJULU

+WP.No.39068 of 2018

% Date: 06-11-2018

#Between:

M/s. Jakson Engineers Limited. Rep. by its Manager,
Mr. Rahul Kumar, 50-53-4/3, G.V.R.Residency, Tird Floor,
N.E. Layout, Visakhapatnam – 500 013.

Petitioner

Vs.

1. Commercial Tax Officer, Dwarakanagar Circle, Visakhapatnam.
2. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II), Department, Secretariat, Velagapudi, Amaravathi, Guntur District.

Respondents

! Counsel for the petitioner : Mr. S. Dwarakanath

^ Counsel for the respondents : Mr. S. Suri Babu

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? Cases referred

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE D.V.S.S. SOMAYAJULU

W.P.No.39068 2018

ORDER: (Per VRS,J.)

The petitioner, who is a dealer under the AP VAT Act, 2005 has come up with the above writ petition challenging an order of assessment passed on 23.08.2018.

2. Heard Mr. S. Dwarakanath, learned counsel for the petitioner and Mr. S. Suri Babu, learned Special Standing Counsel for the respondents.

3. The short ground on which the impugned order of assessment is challenged is that despite the dealer having filed their objections, the impugned order proceeds as though the dealer failed to file any objections. In view of the narrow scope of the dispute raised by the petitioner, the learned Special Standing Counsel was directed by the order of the Bench dated 31.10.2018 to obtain instructions.

4. Today it is stated by Mr. S. Suri Babu, learned Special Standing Counsel that the dealer had in fact filed objections. Therefore, the impugned order proceeds on a patently erroneous basis and also suffers from non application of mind. The opportunity of hearing cannot be turned into an empty formality. Therefore, the writ petition is allowed and the impugned order is set aside. The Assessing Officer may fix a date for personal hearing and inform the petitioner at least seven (7) days in advance. On the date so fixed, the petitioner or their authorized representative shall appear before the Assessing Officer along with the documents referred thereto. Thereafter, the Assessing Officer shall pass

orders considering the objections and the records placed before him. There shall be no order as to costs.

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

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V. RAMASUBRAMANIAN, J.

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D.V.S.S. SOMAYAJULU.

6th November, 2018
Js.

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE D.V.S.S. SOMAYAJULU

W.P.No.39068 of 2018

Date: 06-11-2018

Js.