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

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS.JUSTICE J. UMA DEVI

<u>+ WRIT PETITION No.40939 OF 2018</u>

% Date:19.11.2018

Between:

M/s.M.S. Enterprises, Sy.No.3-1,
Kothakera Village, Ramagiri Mandal,
Anatapuramu Dist., Rep. by its Managing Director.

… Petitioner

v.

$ The Deputy Commissioner (CT), Anantapuramu
Division, PAR Heights, Gooty Road, Anantapuramu,
Anantapuramu District and others.

.. Respondents

! For Petitioner : Mr. G. Narendra Chetty

^ For Respondents : Mr. S. Suri Babu

< Gist :

> Head Note :

? Cases Referred : Nil

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HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION No.40939 OF 2018

ORDER: ***(Per V. Ramasubramanian, J)***

The petitioner has come up with the above writ petition challenging the revisional order of assessment passed under Section 32 (2) of the Andhra Pradesh Value Added Tax, 2005, read with Section 9(2) of the CST Act.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner. Mr. S. Suri Babu, learned Special Standing Counsel takes notice for the respondents.

3. The grievance of the petitioner is that though an *ex parte* order of revisional assessment was passed, due to circumstances beyond his control, the revisional order of assessment was not served on him and that though he made a request to furnish a copy of the order it was not furnished. According to the petitioner, he has already filed H-forms, which can be verified by the revisional authority and fresh orders passed.

4. But, it appears from the impugned revisional order of assessment that a show cause notice was served on 03.07.2015 and the petitioner made a request for time. Time was allowed, by the reminder notice dated 31.08.2015. But, it was not made use of. Therefore, the Deputy Commissioner proceeded to pass orders.

5. On the contention that the impugned revisional order was not served on him, the stand taken by the Department is that the order was dispatched by registered post on 27.02.2016 and that even to the first demand notice, there was no response.

6. Though the learned counsel for the petitioner relies upon a letter dated 31.01.2017 sent by him, to the revisional authority in support of his contention that the order copy was not received by him, the said representation proceeds on the basis that the petitioner came to know about the revisional order. The representation does not show the date on which he came to know and how he came to know about the revisional order of assessment. Therefore, in the absence of any statement in the earlier representation dated 31.01.2017 as to how the petitioner came to know about the order and when he came to know about the order, it is not possible for us now to give time to the petitioner to file an additional affidavit improving the statement made in his letter dated 31.01.2017.

7. Therefore, the writ petition is devoid of merits, hence it is dismissed. It will be open to the petitioner to work out his remedies if they are available in law.

As a sequel thereto, miscellaneous petitions, if any pending, shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

November 19, 2018
KTL