

***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

+ WRIT PETITION NoS.41375 AND 41377 OF 2018

% Date:19.11.2018

Between:

WP No.41375 of 2018:

#. M/s. Sree Constructions, Lake View Residency,
Madanapalle, Rep. by its Managing Director.

... Petitioner

v.

\$ State of Andhra Pradesh,
Rep. by its Principal Secretary, Velagapudi,
Amaravathi, Guntur District and another.

.. Respondents

WP No.41377 of 2018:

#. M/s. Sree Constructions, Lake View Residency,
Madanapalle, Rep. by its Managing Director.

... Petitioner

v.

\$ State of Andhra Pradesh,
Rep. by its Principal Secretary, Velagapudi,
Amaravathi, Guntur District and another.

.. Respondents

! For Petitioner

: Mr. M.V.J.K. Kumar

^ For Respondents

: Mr. S. Suri Babu,
Special Standing Counsel

< Gist :

> Head Note :

? Cases Referred : Nil

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION NoS.41375 AND 41377 OF 2018

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

The petitioner, who is a Dealer under the Andhra Pradesh Value Added Act, 2005, has come up with the above writ petitions, challenging an order of assessment as well as an order of penalty.

2. Heard Mr. MVJK Kumar, learned counsel for the petitioner. Mr. S. Suri Babu, learned Special Standing Counsel takes notice for the respondents.

3. It is seen from the impugned orders that the show cause-notice originally sent, returned with the endorsement that the door number was insufficient. The second show cause notice also returned with the endorsement insufficient door number. But, the impugned order has been served on the same door number. Therefore, it is clear that the petitioner did not have sufficient opportunity to defend themselves against the show cause notice. On this short ground the impugned orders are liable to be set aside and the matter remanded back.

4. Therefore, the writ petitions are allowed and the impugned orders are set aside. The petitioner shall treat the impugned orders as the show cause and submit a reply on or before 03.12.2018. Thereafter, the Assessing Officer shall fix the date of hearing and intimate the same in advance to the petitioner. After giving

opportunity of personal hearing, the Assessing Officer may pass fresh orders.

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

Note:

Furnish CC today.

B/o.

KTL

