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>Writ Petition No.41991 of 2018</u>

<u>Between:</u>

M/s. L.K.P. Infra Projects, 4/10/559,
Shanthi Nagar, Opp: Little Flowers School,
Nalgonda, represented by its Managing Partner
S. Rajendra Prasad

… Petitioner

Vs.

The Assistant Commissioner (CT), Audit,
O/o The Deputy Commissioner (CT), Nalgonda
Division and 2 others

… Respondents

Counsel for the Petitioner : Mr. G. Narendra Chetty

Counsel for Respondents : Mr. J. Anil Kumar, Standing counsel

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P. KESHAVA RAO

Writ Petition No.41991 of 2018

ORDER: *(per V. Ramasubramanaian, J)*

Aggrieved by an order of assessment passed under the Telangana Value Added Tax Act, 2005, the petitioner has come up with the above writ petition.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner and Mr. J. Anilkumar, learned standing counsel for the Department.

3. The only ground on which the petitioner challenges the impugned order is that in response to the show cause notice dated 16-07-2018 served on them on 18-07-2018, they sent a reply dated 07-08-2018 seeking a time on the ground that they were out of station. But the said request was neither accepted nor rejected. Therefore, the petitioner pleads violation of the principles of natural justice.

4. The relevant portion of the impugned order reads as follows:

> *"Accordingly, a show cause notice in Form VAT 305-A dt. 16.07.2018 was issued and served on the dealers on 18.07.2018. In reply to the show cause notice, the dealer reply not filed Assessment Order passed."*

5. The above portion extracted from the impugned order would show that even the fact that the petitioner requested time, was not taken note of. The request was neither accepted nor rejected. The fact that a representation was made on 07-08-2018 is accepted.

Therefore, we are of the view that the petitioner did not have sufficient opportunity.

6. In view of the above, the writ petition is allowed and the impugned order is set aside. The petitioner shall file their objections to the show cause notice in a manner prescribed by law on or before 31-12-2018. Thereafter, the Assessing Officer shall fix a date for personal hearing on which date the petitioner shall produce all relevant documents. Thereafter, the Assessing Officer may pass orders in accordance with law. There shall be no order as to costs.

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

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

Date: 13-12-2018

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