

* 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

* THE HON'BLE MS. JUSTICE J. UMA DEVI

+ W.P.NO.42356 of 2018

% Date: 26-11-2018

Between:

M/s. Anantha PVC Pipes (Pvt) Limited,
Sy.No.26C, Hampapuram, Bengaluru Road,
Ananthapuram (AP), rep. by its
Managing Director, S. Sreedhara Reddy.

.... Petitioner

And

1. The State of Andhra Pradesh, rep. by its Principal Secretary,
Commercial Tax Department, Velagapudi, Amaravathi.
2. The Chief Commissioner of State Tax Edupugallu Village, Kankipadu
Mandal, Vijayawada, Krishna District, Andhra Pradesh.
3. Commercial Tax Officer, Circle-II, Ananthapuram, Andhra Pradesh.
4. The Special Deputy Commercial Tax Officer, O/o. Commercial Tax
Officer, Circle-II, Ananthapuram, Andhra Pradesh.

... Respondents

! Counsel for the Petitioner

: Mr. S. Appadhara Reddy

^ Counsel for Respondents

: Mr. Shaik Jeelani Basha, S.G.P.

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> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.42356 of 2018

ORDER: (Per VRS,J.)

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

2. Heard Mr. S. Appadhara Reddy, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. The notice of personal hearing is dated 31.08.2018. But obviously it was served after the date fixed for hearing. But the impugned order proceeded on the basis that the petitioner failed to appear for personal hearing.

4. Hence the opportunity of personal hearing, granted to the petitioner, has become an empty formality. On this very ground the matter requires to be remanded back.

5. Hence the writ petition is allowed, the impugned order is set aside. The respondents shall fix a date of personal hearing and ensure that it is served at least one week in advance to the petitioner, before the date of personal hearing. On the said date, the petitioner shall appear positively before the respondents. Thereafter, the Assessing Officer may pass fresh orders. There will be no order as to costs. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

26th November, 2018
Js.

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

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