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

* HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
* HONOURABLE SRI JUSTICE P. KESHAVA RAO

+W.P.No.43989 of 2018

% Date: 19-12-2018

#Between:

M/s. Sindhurarunavigraham Cottons,
D.No.24/9/93, Jagannadham Gari Street,
R. Agraharam, Guntur,
Rep. by its Managing Partner Mr. K. Murali

….. Petitioner

And

1. The commercial Tax Officer, mangalagiri, Guntur District.
2. The Commercial Tax Officer, Main Bazar Circle, Guntur.
3. The State of Andhra Pradesh, rep. by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District.

…. Respondents

! Counsel for the Petitioner : Ms. Shaik Vaheeda Sushma

^ Counsel for Respondents 1 & 2 : Mr. S. Suri Babu, Spl. S.C.

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> HEAD NOTE:

? Cases referred

HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HONOURABLE SRI JUSTICE P. KESHAVA RAO

W.P.No.43989 of 2018

ORDER: (Per VRS,J)

Aggrieved by the order of assessment passed ex parte, the dealer under the A.P. VAT Act, 2005, has come up with the above writ petition.

2. Heard Ms. Shaik Vaheeda Sushma, learned counsel for the petitioner and Mr. S. Suri Babu, learned Special Standing Counsel for the respondent.

3. It appears from the impugned order that the petitioner was served with show cause notice, but he did not avail the opportunity granted to him. The reason stated by the petitioner is that he attempted to start a business in Bombay, and that therefore, he was frequently traveling. His wife, who was a partner, became ill and hence the petitioner could not respond. The medical prescriptions in respect of the wife of the petitioner and hospital records are also produced. Since the petitioner seems to have suffered some genuine difficulty, we are of the view that one more opportunity can be granted to him.

4. Therefore, the writ petition is allowed and the impugned orders are set aside. The petitioner shall positively file his objections to the show cause notice, on or before 07.01.2019. Thereafter, a date for personal hearing shall be fixed by the officer, on which date, the petitioner or his representative should positively appear and produce all documents in support of his claim. Thereafter, the Assessing Officer shall pass orders afresh. There will be no order as to costs.

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

V. RAMASUBRAMANIAN, J.

P. KESHAVA RAO, J.

19th December, 2018
Js.

HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HONOURABLE SRI JUSTICE P. KESHAVA RAO

W.P.No.43989 of 2018

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Js.