

**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. KESHA RAO

Writ Petition No.45408 of 2018

Between:

M/s. HAYATH FOODS, Cherlopalle Village and
Post, Bagnalore Bye Pass Road via Santhapet,
Tirupathi, Chittoor District, represented by its
Managing Partner

... Petitioner

And

The Commercial Tax Officer-II, Chittoor-II Circle,
A.P. and 2 others

... Respondents

! Counsel for the Petitioner : Mr. M.V. J.K. Kumar

^ Counsel for Respondents : Mr. Shaik Jeelani Basha, Special.
Standing counsel

HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHA RAO

Writ Petition No.45408 of 2018

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

Aggrieved by an order assessment passed under the Andhra Pradesh Value Added Tax Act, 2005, the dealer has come up with the above writ petition.

2. Heard Mr. M.V.J.K. Kumar, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned special standing counsel for the respondents.

3. The impugned order proceeds on the basis that the petitioner failed to file their objections to the show cause notice. But the positive case of the petitioner is that they filed a reply to the show cause notice and that the same was not taken into account. A copy of the reply sent by the petitioner to the show cause notice, bearing the rubber stamp of the office of the Assessing Officer is filed before us. In the light of the same, we are of the view that the petitioner deserves to be granted an opportunity.

4. Therefore, the writ petition is allowed, the impugned order is set aside and the matter remanded back to the 1st respondent. The 1st respondent shall now fix a date for personal hearing and intimate the same in advance to the petitioner. On the date fixed for hearing, the petitioner shall appear along with all the records and make his

submissions. Thereafter, the 1st respondent shall pass orders afresh.

There shall be no order as to costs.

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

V. RAMASUBRAMANIAN, J

P. KESHA RAO, J

Date: 20-12-2018

Note: Issue C.C. tomorrow

B.O./Ksn

