***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 SRI JUSTICE P. KESHAVA RAO

+ WRIT PETITION No.45676 of 2018

% Date:19.12.2018

Between:

M/s. ISC Projects Private Limited,
Rep. by its Managing Director,
Pune, Maharashtra State.

… Petitioner

v.

$ The Deputy Commissioner (CT), Kadapa Division,
Smith Road, Kadapa and others.

.. Respondents

! For Petitioner : Mr. G. Narendra Chetty

^ For Respondents : Mr. Shaik Jeelani Basha

< Gist :

> Head Note :

? Cases Referred : Nil

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HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.45676 OF 2018

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

Complaining of denial of the opportunity to defend themselves against the proposed revision under Section 32(2) of the Andhra Pradesh Value Added Tax Act, 2005, a Dealer, who is based in Pune, but who executed certain projects in the State of Andhra Pradesh has come up with the above writ petition.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Senior Standing Counsel for the respondents.

3. It is true that the show cause notices as well as the notices of personal hearing were sent both by registered post and in the electronic form. The petitioner did not file objections in response to the notices. But, it appears that the notice of personal hearing dated 19.10.2018 was registered on 23.10.2018 and was delivered at Pune on 27.10.2018. The date of hearing was 27.10.2018. Therefore, the petitioner who is based in Pune could not have participated in the personal hearing.

4. According to the petitioner, the petitioner also sent their objection, but they were received by the revisinoal authority only on 02.11.2018. However, the impugned order was passed on 01.11.2018. In such circumstances, we are of the view that the petitioner can be

given one opportunity for the simple reason that they are based in Pune.

5. In view of the above, the writ petition is allowed, the impugned order is set aside and the matter remanded back to the Revisional Authority. Since the petitioner has already filed their objections on 02.11.2018, the revisional authority shall fix a date for personal hearing. To avoid all complications in future, the petitioner or their authorized representative shall appear before the revisional authority on 2.1.2019. On the said date the revisional authority shall hear the matter and decide it in accordance with law. If the said date is not convenient, the revisional authority should intimate the representative of the petitioner the next date of hearing under acknowledgment from the representative of the petitioner when he appears on 02.01.2019.

As a sequel thereto, miscellaneous petitions, if any pending, shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

December 19, 2018

Note:
Furnish CC in three days.
B/O.
KTL