

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

**THE HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HONOURABLE SRI JUSTICE P. KESHA VA RAO**

WRIT PETITION No.46519 OF 2018

Date:27.12.2018

Between:

M/s.Sarada Cotton Traders,
Kamma Sesahaih Ground, Etukuru Road,
Rep. By its Proprietor Mr. Chimakurthi Rama Mohan Rao.

... Petitioner

v.

The Commercial Tax Officer,
Main Bazar Circle, Guntur and others.

.. Respondent

For Petitioner : Ms. Shaik Vaheeda Sushma

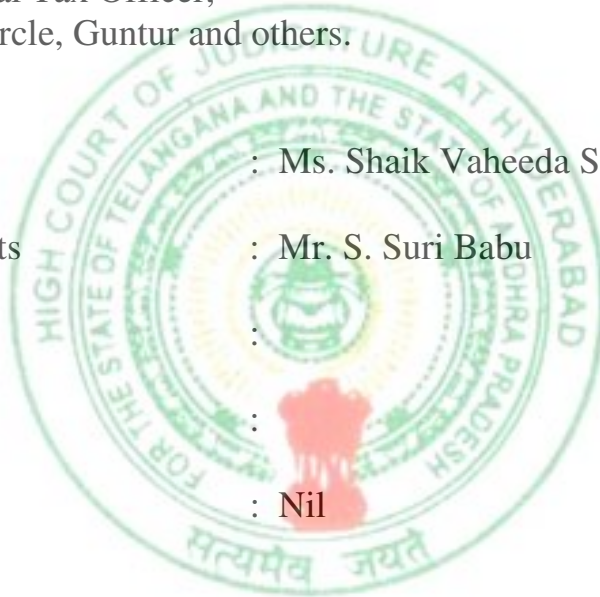
For Respondents : Mr. S. Suri Babu

Gist :

Head Note :

Cases Referred : Nil

C/15



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

The petitioner has come up with the above writ petition challenging an order of assessment passed under the CST Act for the assessment year 2013-14 and a garnishee notice issued recently, on the ground that no notice was served on them.

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

3. It appears from the impugned order that notices were sent, but they were returned unserved. The time given in the notice was also only three days. This gap is certainly not sufficient for the postal authorities to serve the notices. Therefore, it is clear that the petitioner did not have sufficient opportunity to show cause against the notice.

4. Hence, the writ petition is allowed, the impugned order is set aside. The petitioner shall submit their written objections to the show cause notice dated 29.05.2017, on or before 10.01.2019. Thereafter, the respondents shall fix a date for personal hearing and then pass orders in accordance with law.

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

V. RAMASUBRAMANIAN, J

P. KESHA VA RAO, J

December 27, 2018
KTL