HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No. 1556 of 2019

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

1) Challenging an order of assessment passed under the Telangana Value Added Tax Act, 2005, the dealer has come up with the above writ petition.

2) Heard Mr.S.Suribabu, learned counsel for the petitioner and Mr.J.Anil Kumar, learned Special Standing Counsel for the respondent.

3) It is seen from the impugned order that a notice in Form VAT-305, dated 03.05.2018, was issued and the proprietor of the petitioner firm did not respond. An opportunity of hearing was given on 01.06.2018 but he did not appear. Therefore, the impugned order came to be passed *ex parte.*

4) It is submitted in the affidavit in support of the writ petition that the father of the Proprietor of the petitioner concerned was suffering from Lever Sirosis at that time and was getting treatment in Yasoda Hospital, Secunderabad. The petitioner became a donor of the liver for transplantation to his father.

5) The medical records are produced. They make it clear that it is a hard case where the petitioner's failure to respond to the notice and to appear for personal hearing, was not on account of

any negligence. It was due to circumstances beyond the control of the petitioner. Hence, the petitioner deserves one opportunity. Therefore, the writ petition is allowed, the impugned order is *set aside* and the petitioner is given time till 31.03.2019 to file their response to the show-cause notice. Thereafter, the Assessing Officer shall fix a date for personal hearing before 15th of April, 2019 and then pass appropriate orders in accordance with law.

As a sequel, miscellaneous petitions, if any, pending in the Writ Petition stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

February 08, 2019
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