HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No. 5403 OF 2019

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

1) Challenging an order of assessment passed under the Central Sales Tax Act, 1956, on the ground of violation of principles of natural justice, the dealer has come up with the above writ petition.

2) Heard Mr.V.Hari Haran, learned counsel for the petitioner, Mr.J.Anil Kumar, learned Special Standing counsel for respondent Nos.1 and 3 and Mr.Dishith Bhattacharjee, learned counsel for respondent No.2-bank, which is the garnishee.

3) The main ground on which the impugned order is challenged is that the petitioner had shifted their place of business and had also duly filed Form-VAT 112 and that without taking notice of the change of address, the assessing officer issued the show-cause notice to the old address. The notices returned, un-served. Therefore, the order of assessment was passed *ex parte.*

4) The petitioner has filed a copy of the Form-VAT 112. It bears the rubber stamp of the assessing officer. There is no

reason to doubt whether such a form was filed or not. Therefore, the petitioner deserves one opportunity.

5) In view of the above, the Writ Petition is allowed and the impugned order is *set aside.* The petitioner shall file their response treating the impugned order itself as show-cause notice. The response shall be filed on or before 10.04.2019. Thereafter the first respondent shall fix a date for a personal hearing and pass orders in accordance with law. All future communication shall be sent to the petitioner only to the address indicated in the Form VAT 112.

6) Consequently, miscellaneous petitions if any pending in the writ petition shall stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

March 20, 2019
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HON'BLE SRI JUSTICE P. KESHAVA RAO

<u>WRIT PETITION No. 5403 of 2019</u>

<u>Date: 20.03.2019</u>

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