HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.6947 OF 2019

ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

Assailing a demand made by the respondents followed by a garnishee notice issued by them, the dealer under the Telangana Value Added Tax Act, 2005, has come up with the above writ petition.

Heard Mr. Swaroop Oorilla, learned counsel for the petitioner, and Mr. J. Anil Kumar, learned special standing counsel for the respondent Nos.1 to 3.

The main grievance of the petitioner as projected in the writ petition is that no show cause notice was ever served and no order of assessment was ever served on the petitioner and that therefore, the issue of a garnishee notice was illegal.

But, after we ordered notice, the learned special standing counsel produced the original files. The original files disclose that though a few show cause notices were returned unserved, a show cause notice dated 27.10.2017 was served on 25.11.2017 on someone representing the petitioner. The order of assessment was also served, as seen from the postal acknowledgement card. The demand for penal interest was also served on 25.11.2017, as seen from the signature acknowledging the receipt.

Therefore, the only ground on which the petitioner has come up with the above writ petition fails. Hence, the Writ Petition is dismissed. No order as to costs.

As a sequel thereto, Miscellaneous Petitions, if any pending, in the writ petition stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 15, 2019.
PV