HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.7291 OF 2019

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

The petitioner has come up with the above writ petition challenging an order of assessment passed under the Central Sales Tax Act, 1956.

2. Heard Mr. S. Suribabu, learned counsel for the petitioner, and Mr. T. Vinod Kumar, learned special standing counsel for the respondents.

3. It is stated in the impugned order that the show cause notice and personal hearing notice were sent to the address of the petitioner found in the registration form and in the partnership deed and that the petitioner did not respond to the same.

4. But, the complaint of the petitioner is that one of the partners, whose address was given, retired from the partnership and that the address of the office was changed. However, the change of address was not intimated in Form VAT - 112. Therefore, the petitioner cannot actually pitch their claim on the ground of violation of principles of natural justice. In such circumstances, the only remedy open to the petitioner is to file an appeal.

5. According to the petitioner, even the order of assessment was not served on him and that if a certified copy is furnished, the petitioner may at least exhaust the alternative remedy of appeal.

6. In the light of the above, the Writ Petition is disposed of directing the Assessing Officer to furnish a certified copy of the order of assessment. It will be open to the petitioner to exhaust the alternative remedy of appeal subject, however, to all the objections that the department may have. The petitioner shall make an application within a week of receipt of a copy of this order. Within two (2) weeks thereafter, copy shall be supplied. 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

May 1, 2019.
PV