

HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHA RAO

WRIT PETITION No.7626 OF 2019

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

Aggrieved by a final order of assessment passed under the Central Sales Act, 1956, for the year 2013-14, the dealer has come up with the above writ petition.

2. Heard Mr. Bhaskar Reddy Vemireddy, learned counsel for the petitioner, and Mr. M. Govind Reddy, learned special sanding counsel for the department.

3. The main grievance of the petitioner is that in response to the earliest show cause notice issued on 17.11.2015, the petitioner filed a reply on 15.12.2015. Overlooking the first show cause notice and the reply sent by the petitioner, the impugned order has been passed.

4. The records show that there was, in fact, a first show cause notice dated 17.11.2015. The reply given by the petitioner on 15.12.2015 bears the rubber stamp of the office of the assessing officer.

5. In such circumstances, the impugned order proceeding as though that there was no response from the petitioner, may not be correct. As a result, the denial of opportunity to the petitioner vitiates the impugned order.

6. Hence, the Writ Petition is allowed and the impugned order is set aside. If the petitioner so chooses, they may file additional objections on or before 30.04.2019. Thereafter, the assessing officer shall give an opportunity of personal hearing and then pass orders in accordance with law. No order as to costs.

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

V. RAMASUBRAMANIAN, J

P. KESHA RAO, J

April 15, 2019.

PV

