HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION Nos.7686 AND 7692 OF 2019

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

Aggrieved by the orders of assessment for two different periods passed under the Telangana Tax on Entry of Goods into Local Areas Act 2001, the dealer has come up with the above writ petition.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner, and Mr. J. Anil Kumar, learned standing counsel for the respondents.

3. The only ground on which the impugned orders of assessment are challenged is that the notices were not served on the petitioner. Therefore, we directed the special standing counsel to get instructions on this issue. Today, he produced a copy of the registration details of the petitioner, from which it is clear that the notices were sent to wrong address. Therefore, the impugned orders are vitiated by violation of principles of natural justice.

4. Hence, the Writ Petitions are allowed. The impugned orders are set aside. The petitioner may file their objections treating the impugned orders themselves as show cause notice, on or before 16.05.2019. Thereafter, the assessing officer shall fix a date for personal hearing and after hearing the petitioner, pass orders afresh in accordance with law. No order as to costs.

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

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 18, 2019.
PV