HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.9157 OF 2019

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

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

2. Heard Mr. Y. Sreenivasa Reddy, learned counsel for the petitioner, and Mr. J. Anil Kumar, learned special standing counsel for the respondents.

3. The short ground on which the petitioner challenges the impugned order is that neither the show cause notice was served on them nor the impugned order was served on them and that the Central Sales Tax (CST) has been levied on the exports made to the units located within the Special Economic Zone.

4. Mr. J. Anil Kumar, learned special standing counsel, produced the dispatch register to show that the impugned order has been dispatched. But, there is no proof of the same having been served on the petitioner. There is also no proof of having served the show cause notice on the petitioner. Therefore, the petitioner deserves one opportunity.

5. In view of the above, the Writ Petition is allowed, the impugned order is set aside and the matter is remanded back to the Assessing Officer. The petitioner shall treat the impugned order itself

as a show cause notice and file their response to the show cause notice on or before 15.05.2019. Thereafter, the Assessing Officer shall fix a date for personal hearing and hear the petitioner, and pass orders afresh. No order as to costs.

As a sequel thereto, Miscellaneous Petitions, if any pending, stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 30, 2019.
PV