HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION Nos.8273, 8274, 8275 and 8288 of 2019

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

Challenging the orders of assessment passed under the Telangana Tax on Entry of Goods into Local Areas Act, 2001 (for short 'the Act'), in relation to the assessment years 2012-2013, 2013-2014, 2014-2015 and 2015-2016, the dealer under the Act has come up with the above Writ Petitions.

Heard Mr.V.Bhaskar Reddy, learned Counsel for the petitioner and Mr.J.Anil Kumar and Mr.T.Vinod Kumar, learned Special Standing Counsel for the respondents.

The main grievance of the petitioner is that though they filed their replies to the show cause notices, on 23.03.2018, the impugned orders proceed on the basis as though no reply was filed. In addition, the petitioner has also raised a contention with regard to two assessment years namely 2012-2013 and 2013-2014 that they were not even registered as dealers in that part of the combined State which has now fallen into the State of Telangana.

It is admitted by the respondent that there was a reply sent by the petitioner on 23.03.2018. Obviously, the reply has not been taken into account. Therefore, even on the ground of violation of the principles of natural justice, the impugned orders are liable to be set aside.

Accordingly, the Writ Petitions are allowed and the impugned orders are set aside. The Assessing Officer may fix a date for personal hearing. On the said date, the petitioner may appear and raise all contentions including the place of registration. Thereafter, the Assessing Officer may pass orders afresh in accordance with law.

Consequently, miscellaneous petitions, if any, pending in the Writ Petitions shall stand closed. No order as to costs.

V.RAMASUBRAMANIAN, J

P.KESHAVA RAO, J

29.04.2019
Gsn.