THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
&
THE HON'BLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.9415 of 2019

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

The petitioner has come up with the above writ petition challenging the steps taken by the respondent – bank for recovery of an amount, allegedly, outstanding under the Telangana VAT Act, 2005.

2. Heard Mr. R. Sameer Ahmed, learned counsel for the petitioner, Mr. T. Vinod Kumar, learned special standing counsel, appearing for the respondents 3 and 4 and Mr. G. Kalyan Chakravarthy, learned counsel, appearing for the respondents 5 and 6 – bank.

3. When the matter came up for admission on 01.05.2019, we recorded the following:

> "Mr. G. Kalyan Chakravarthy, learned counsel, takes notice for the respondents 5 and 6 (Bank).
>
> It appears from the Certificate of Registration issued on 09.02.2016 that there was a change of address. Therefore, there may be a justification for the department having sent the show cause notice to the old address, as the show cause notice was dated prior to 09.02.2016. But, the final order of assessment was passed after 09.02.2016. But, the same also seems to have been sent only to the old address and the same returned with the endorsement "Left without Instructions."
>
> Therefore, the learned special standing counsel shall find out whether the Form 'VAT – 112' was filed and if not, how the Registration Certificate issued on 09.02.2016 showed the new address.
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> Post on 11.06.2019 "for orders."
>
> In the meantime, the petitioner shall be permitted to operate the account, but an mount equivalent to the demand raised by the department shall be always kept by the bank,

> so that, if the petitioner loses the writ petition, the amount can be paid to the department."

4. Today, it is admitted by the learned special standing counsel for the department that the change of address was recorded in the files of the respondents and that, therefore, the petitioner deserves one opportunity.

In the light of the above, the writ petition is disposed of with the following directions:

1. The Assessing Officer has, today, given a hard copy of the order of assessment said to have passed on 26.03.2016 to the petitioner.
2. On or before 30.06.2019, the petitioner shall file their objection to the proposals, which got confirmed under the order of assessment.
3. Thereafter, the Assessing Officer shall fix the date for the personal hearing, after advance notice to the petitioner. On the said date, the petitioner or their representative shall appear and produce all documents in support of their contentions.
4. Thereafter, the Assessing Officer shall pass orders afresh on merits and in accordance with law.
5. In view of the above, the order of assessment shall stand raised.

Consequently, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

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V. RAMASUBRAMANIAN, J

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P. KESHAVA RAO, J

June 13, 2019/DSK