THE HON'BLE SRI JUSTICE SANJAY KUMAR

AND

THE HON'BLE SRI JUSTICE T. AMARNATH GOUD

W.P.No.10891 of 2019

ORDER:
(*Per* SK,J)

1 The petitioner-company is before this Court challenging the revisionary assessment order dated 21.01.2019 of the Assistant Commissioner (State Tax), Basheerbagh Circle-I, Hyderabad, pertaining to the tax period 2010-11 to 2013-14 under the Entertainment Tax Act, 1939. By the said order, the revisionary authority quantified the total Entertainment Tax payable by the petitioner-company at Rs.3,24,51,090/- and directed the Entertainment Tax Officer, Basheerbagh Circle, Hyderabad, to give effect to it.

2 Sri S. Krishna Murthy, learned counsel for the petitioner-company, would contend that the commercial operations of the petitioner-company in the State of Telangana, ceased in the year 2017 and it was therefore handicapped in presenting its objections before the revisionary authority.

3 Perusal of the impugned revisionary assessment order demonstrates that the petitioner-company was served with notices, but it failed to file its objections within time. As it is stated that the earlier assessment which was subjected to revision resulted in a huge enhancement of the total Entertainment Tax payable by the petitioner-company, we are of the opinion that one more opportunity should be afforded to the petitioner-company to put forth its stand before the revisionary authority. We are informed by Sri S. Krishna Murthy, learned counsel for the petitioner-company, that the authorized representative of

the petitioner-company at Hyderabad is Mr.Sanjay Kumar Dubey and his address and mobile number are as follows:

> "Flat No.509, Daffodil Block, Kishnakunj Gardens, Qutubullapur, Hyderabad 500 055 and his Mobile Number is 9441424542."

4 In that view of the matter, the Writ Petition is allowed setting aside the revisionary assessment order dated 21.01.2019 and remitting the matter to the revisionary authority, viz., the Assistant Commissioner (State Tax), Basheerbagh Circle, Abids Divison, Hyderabad, for consideration afresh of the matter after giving due opportunity of hearing to the petitioner-company through its authorized representative. Notices to the petitioner-company shall be addressed to and served upon the said authorized representative who is permitted to participate in the proceedings on its behalf. The revisionary authority shall complete the exercise expeditiously and in any event, not later than two months from the date of receipt of a copy of this order, be it from whatever source.

5 Miscellaneous petitions, if any, pending in this Writ Petition, shall stand closed in the light of this final order. No order as to costs.

SANJAY KUMAR, J.

AMARNATH GOUD, J.

Dt: 28.06.2019
Kvsn