THE HON'BLE SRI JUSTICE SANJAY KUMAR

AND

THE HON'BLE SRI JUSTICE T. AMARNATH GOUD

W.P.No.12049 of 2019

ORDER:
(*Per* SK,J)

1 The petitioner-company is aggrieved by the order dated 07.3.2019 passed by the Deputy Commissioner (Commercial Taxes), Nalgonda Division, Nalgonda, in relation to the assessment year 2011-2012 under the Central Sales Tax Act, 1956.

2 It is the case of the petitioner-company that there was a change of the officer and the present officer who passed the impugned order was not the officer who afforded an opportunity of personal hearing to the petitioner and heard arguments.

3 Sri M. Govinda Reddy, learned Special Standing Counsel for Commercial Taxes, State of Telangana, fairly concedes that this is so. In effect, the impugned order dated 07.3.2019 suffers from violation of the principle of *audi alteram partem* as the arguments advanced by the petitioner-company were not even within the knowledge of the officer who came to pass the impugned order.

4 The Writ Petition is accordingly allowed on this short ground and the impugned order dated 07.3.2019 is set aside, remitting the matter to the file of the Deputy Commissioner (Commercial Taxes), Nalgonda Division, Nalgonda, for consideration afresh after issuing notice and affording an opportunity of hearing to the petitioner-company. This exercise shall be completed 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: 26.06.2019
Kvsn