THE HON'BLE SRI JUSTICE SANJAY KUMAR

AND

THE HON'BLE SRI JUSTICE P.KESHAVA RAO

W.P.No.12477 OF 2019

ORDER:

(*Per* Sanjay Kumar, J)

1 The petitioner-company assails the Final Assessment Order dated 25.02.2017 of the Commercial Tax Officer, Rajendranagar Circle, Ranga Reddy District, relating to the tax period 2013-14. By the said order, the Commercial Tax Officer recorded that despite service of show cause notice dated 25.10.2016, the petitioner-company had neither filed any objections along with supporting documentary evidence nor sought any adjournment till date and proceeded to quantify the tax payable by the petitioner-company at Rs.33,35,169/-.

2 Sri C.V.Narasimham, learned counsel for the petitioner-company, however asserted before this Court that the Commercial Tax Officer was incorrect in his assumption that the petitioner-company did not reply to the show cause notice. He would point out that the petitioner-company received e-mail notice dated 24.11.2016 from Commercial Tax department and submitted its reply along with necessary documentary evidence on 30.11.2016. Perusal of the said reply reflected that the office of the Commercial Tax Officer, Rajendranagar Circle, Ranga Reddy District, affixed its stamp thereon evidencing receipt of the said reply sometime in December, 2016.

3 Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, appearing for the 4th respondent, was therefore directed to verify as to whether the aforestated reply was received or not.

4 Today, he would inform this Court that the record does not contain the aforestated reply dated 30.11.2016. He, however, has no answer as to what would have happened to the said reply as the stamp affixed on the office copy of the petitioner-company clearly manifests receipt thereof by the Commercial Tax Officer, Rajandranagar Circle, Ranga Reddy District.

5 In that view of the matter, we hold that the Final Assessment Order dated 25.02.2017 is liable to be set aside as the Commercial Tax Officer admittedly did not take into consideration the reply dated 30.11.2016 along with the documentary evidence which was submitted by the petitioner-company.

6 The Final Assessment Order dated 25.02.2017 is accordingly set aside and the matter is remitted to the file of the Commercial Tax Officer, Rajendranagar Circle, Ranga Reddy District, for consideration afresh duly taking into account the reply dated 30.11.2016 of the petitioner-company and the documentary evidence filed by it. The petitioner-company is permitted to furnish a fresh copy of its reply along with documentary evidence within one week from the date of receipt of a copy of this order. Thereupon the Commercial Tax Officer, Rajendranagar Circle, Ranga Reddy District, shall afford an opportunity of personal hearing to the petitioner-company and complete the exercise expeditiously and in any event, not later than four weeks from the date of the personal hearing.

7 The Writ Petition is allowed to the extent indicated above. Pending miscellaneous petitions in this Writ Petition, if any, shall stand closed in the light of this final order. No order as to costs.

SANJAY KUMAR, J.

P. KESHAVA RAO, J.

Thursday 4th July, 2019.
Kvsn