

THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE P.KESHA RAO

W.P.No.16853 OF 2019

ORDER:

(Per Sanjay Kumar, J)

1 The petitioner company seeks to assail the Assessment Order dated 16.7.2019 and the consequent Penalty Notice dated 18.7.2019 issued by the Assistant Commissioner (CT), Charminar Division, Hyderabad, the first respondent herein.

2 Perusal of the impugned order reflects that it is appealable before the Appellate Deputy Commissioner (CT), Panjagutta, Hyderabad.

3 Sri R.Sushanth Reddy, learned counsel representing Sri B.Vijaysen Reddy, learned counsel for the petitioner company, would assert that though the assessing authority noted in the order under challenge that no response was filed to the Show Cause Notice dated 29.4.2019, it is factually incorrect. Learned counsel would rely upon the letter dated 03.5.2019 addressed by the petitioner company in support of this contention that a response was filed to the Show Cause Notice dated 25.4.2019. However, we find from the record that the letter dated 03.5.2019 was not filed in response to the Show Cause Notice or addressed to the authority who issued the Show Cause Notice. It could not therefore be treated as a reply to the said Show Cause Notice and we find no error having been committed by the assessing authority in recording a finding that there was no response to the Show Cause Notice from the petitioner.

4 We find no exceptional grounds made out warranting exercise of extraordinary jurisdiction under Article 226 of the Constitution. As it is an appealable order, the petitioner would necessarily have to avail the statutory remedy of appeal provided to him in accordance with law. We therefore find no grounds to interfere with the impugned Assessment Order at this stage. However, as we are informed that pursuant to the Assessment Order, the first

respondent has already issued Penalty Notice dated 18.7.2019, calling upon the petitioner company to submit its objections and the petitioner company failed to do so within the stipulated time, we enlarge the time for the petitioner company to submit its reply to the aforesaid Penalty Notice dated 18.7.2019 by a further period of one week from the date of receipt of a copy of this order. The first respondent shall take into account the reply so filed.

5 The Writ Petition is accordingly disposed of with the above stated liberty and directions. Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

SANJAY KUMAR, J.

P. KESHAVA RAO, J.

Date: 7th August, 2019.

Kvsn

