THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE K.LAKSHMAN

WRIT PETITION Nos.20631 and 20728 OF 2019

COMMON ORDER: (per SK,J)

The petitioner in these cases being the same, they are amenable to disposal by way of this common order.

2. Challenge in these writ petitions is to the *ex parte* assessment proceedings undertaken by the Commercial Tax Officer, Sangareddy Circle, under the Central Sales Tax Act, 1956, in relation to the tax periods 2011-12 and 2012-13. The case of the petitioner company is that it was never served a show cause notice prior to this exercise.

3. Sri M.Govind Reddy, learned special standing counsel for Commercial Taxes, State of Telangana, would fairly concede that there is no evidence in proof of any show cause notice having been served upon the petitioner company prior to the impugned assessments.

4. In the light of the admitted fact that the petitioner company was denied an effective opportunity of responding to the show cause notice as it was never served upon it, the impugned assessment proceedings cannot be sustained.

5. The writ petitions are accordingly allowed setting aside the impugned assessment proceedings dated 30.03.2015 for the tax period 2011-12 and dated 30.03.2016 for the tax period 2012-13. The Commercial Tax Officer, Sangareddy Circle, shall undertake fresh assessment after causing service of the show cause notice afresh upon the petitioner company and after affording it an opportunity of personal hearing upon submission of its reply, if any.

Pending miscellaneous petitions in these writ petitions, if any, shall stand closed in the light of this final order. No order as to costs.

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SANJAY KUMAR,J

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K.LAKSHMAN,J

Date:26.09.2019

GJ