

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

WRIT PETITION NO.20273 OF 2019

ORDER: (per SK,J)

Challenge in this writ petition was to the assessment order dated 08.08.2019 passed by the Assistant Commissioner (State Tax), Somajiguda Circle, Hyderabad, in relation to the tax period April, 2017, to June, 2017, under the Telangana Tax on Entry of Goods into Local Areas Act, 2001.

2. Sri P.Karthik Ramana, learned counsel for the petitioner, would contend that the petitioner was denied an opportunity of effective hearing by the assessing authority in as much as the show cause notice dated 21.05.2019 was never served upon it. He would further state that the notices of personal hearing were issued in February, 2018, and April, 2018, prior to the show cause notice dated 21.05.2019, which clearly indicate the lapse on the part of the authorities in putting the petitioner on notice prior to the assessment.

3. Perusal of the assessment order bears out this fact as references are made therein to the show cause notice dated 21.05.2019 and also the personal hearing notices dated 14.02.2018 and 28.04.2018. Needless to state, the personal hearing notices could not have preceded the show cause notice itself.

4. In that view of the matter, the impugned assessment order dated 08.08.2019 is set aside and the matter is remitted to the file of the assessing authority for consideration afresh. The petitioner shall be put

on notice by way of a fresh show cause notice and it shall be afforded personal hearing before the assessment is finalised.

5. The writ petition is allowed to the extent indicated above.

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

SANJAY KUMAR,J

K.LAKSHMAN,J

Date:18.09.2019

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