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

WRIT PETITION NO.20283 OF 2019

ORDER: (per SK,J)

Challenge in this writ petition was to the *ex parte* assessment proceedings dated 26.03.2019 passed by the Assistant Commissioner (State Tax), Somajiguda Circle, Nizamabad Division, the first respondent herein, for the tax period 2014-15 under the Central Sales Tax Act, 1956.

2. Though the impugned assessment proceedings refer to show cause notice dated 10.08.2016, Sri Shaik Jeelani Basha, learned counsel for the petitioner company, would assert that the said show cause notice was never served upon his client. He would rebut the statement in the impugned proceedings to the effect that the said show cause notice was served upon the petitioner company by registered post.

3. Sri M.Govind Reddy, learned special standing counsel for Commercial Taxes, State of Telangana, would inform this Court, on the strength of instructions, that there is some confusion as to service of this show cause notice and that no proof of service is available in support of the statement made in the assessment proceedings.

4. In that view of the matter, as the so-called show cause notice was issued as long back as on 10.08.2016 and the assessment was undertaken long thereafter in March, 2019, we are of the opinion that the petitioner company requires to be given an opportunity before the finalisation of the assessment. The impugned assessment proceedings dated 26.03.2019 are accordingly set aside and the matter is remitted to the file of the first respondent for consideration afresh. The first respondent shall issue a

fresh show cause notice to the petitioner company and afford an opportunity of personal hearing to it before finalising the assessment.

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.

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SANJAY KUMAR,J

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K.LAKSHMAN,J

Date:18.09.2019

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