THE HON'BLE SRI JUSTICE SANJAY KUMAR

AND

THE HON'BLE SRI JUSTICE K. LAKSHMAN

WRIT PETTION No.21692 of 2019

ORDER: (Per Hon'ble Sri Justice Sanjay Kumar)

Challenge in this writ petition is to the revisionary order dated 11.06.2019 passed by the Joint Commissioner (ST), Hyderabad (Rural) Division, Hyderabad in relation to the tax period 01.04.2013 to 31.03.2015 under the Telangana Value Added Tax Act, 2005.

2. The main ground urged by Sri B. Vijaysen Reddy, learned counsel representing Sri K. Sunil Goud, learned counsel for the petitioner company, is that the petitioner company was denied an effective opportunity of hearing inasmuch as the pre-revision show cause notice was issued as long back as on 26.08.2017 in response to which the petitioner company filed its reply on 04.12.2017, but the order under challenge was passed only on 11.06.2019 without giving an opportunity of personal hearing. Learned counsel would further state that though the order under challenge records that a personal hearing notice was issued on 27.05.2019, the petitioner company was never served with the same.

3. Perusal of the order reflects that the Joint Commissioner recorded therein that despite issuance of the personal hearing notice dated 27.05.2019, the petitioner company did not choose to attend the personal hearing.

4. Sri M. Govind Reddy, learned special standing counsel for the Commercial Tax Department, State of Telangana, would inform this

Court on instructions that there is no evidence of service of the aforestated personal hearing notice dated 27.05.2019.

5. In effect, the petitioner company was not given the opportunity of personal hearing which was promised to it under the notice dated 27.05.2019. The revisionary order under challenge is accordingly set aside on this short ground and the matter is remitted to the file of the Joint Commissioner (ST), Hyderabad (Rural) Division, Hyderabad, for consideration afresh after affording an effective opportunity of personal hearing to the petitioner company by issuance and service of a fresh notice in this regard.

The writ petition is accordingly allowed. Pending miscellaneous petitions shall also stand disposed of in the light of this order. There shall be no order as to costs.

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SANJAY KUMAR, J

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K. LAKSHMAN, J

September 30, 2019
DSK