

**THE HONOURABLE SRI JUSTICE M.S. RAMACHANDRA RAO
AND
THE HONOURABLE SRI JUSTICE K. LAKSHMAN**

WRIT PETITION No.23099 of 2019

ORDER: *(Per Hon'ble Sri Justice M.S. Ramachandra Rao)*

Petitioner has challenged the impugned order of assessment passed on 17-09-2019 by the 1st respondent on the ground that the notice of personal hearing sent to the petitioner was not served on petitioner; that the said notice was returned with endorsement 'door locked'; and that in the impugned order, it is wrongly mentioned that notice was returned with endorsement 'unclaimed'.

2. Learned Special Government Pleader for Commercial Taxes states that though this notice of personal hearing was not served, show cause notices earlier issued to the petitioner on 01-05-2019 and 22-07-2019 were served on 14-06-2019 and 29-07-2019 respectively through RPAD and no explanation has been filed to the show cause notices.

3. Learned counsel for petitioner, however, states that petitioner has a substantial point to contest the claim of the Department and he would have explained to the 1st respondent in the personal hearing, which the 1st respondent had offered to the petitioner.

4. In these circumstances, we are of the opinion that one opportunity should be given to the petitioner to explain why he is not

liable to pay the amount claimed in the show cause notices issued to the petitioner.

5. Accordingly, the impugned order is set aside; the 1st respondent is directed to issue fresh notice to the petitioner by RPAD fixing a date of hearing of the matter within 15 days from the the date of the receipt of a copy of this order; the petitioner shall appear before the 1st respondent on the said date without fail; and the 1st respondent shall conduct a personal hearing and pass a fresh order in accordance with law within 30 days from the date of receipt of a copy of this order.

6. The Writ Petition is disposed of with the above directions. No costs.

7. As a sequel, miscellaneous petitions pending if any in these Revisions, shall stand closed.

JUSTICE M.S.RAMACHANDRA RAO

JUSTICE K. LAKSHMAN

Date: 23-10-2019

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