

THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
And
THE HONOURABLE SRI JUSTICE K. LAKSHMAN

WRIT PETITION No.24939 of 2019

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

Heard the learned counsel for petitioner and learned Special Counsel for Commercial Taxes appearing for respondents.

2. In this Writ Petition, the petitioner has impugned the order dt.04-11-2019 passed by 2nd respondent, who had passed the order of assessment of VAT under Telangana Value Added Tax Act, 2005 for the period from 2013-14 to 2017-18.

3. The grievance of the petitioner is that a show cause notice preceding the impugned order was issued on 16-10-2019 and was received on 21-10-2019, and the petitioner had made a request on 02-11-2019 seeking further time to respond to the show cause, but without granting any time, the impugned order was passed on 04-11-2019.

4. Learned counsel for petitioner contends that in the period in question, there were Diwali holidays and the petitioner could not collect information from various sources to respond to the show cause notice and in the short time available, and so it was not possible for the petitioner to respond to the show cause dt.16-10-2019.

5. We are also of the view that sufficient opportunity has been denied to the petitioner to respond to the show case notice

dt.16-10-2019 by the 2nd respondent and the time granted was grossly inadequate.

6. In this view of the matter, the Writ Petition is allowed; the order dt.04-11-2019 passed by the 2nd respondent is set aside; the petitioner is granted 30 (thirty) days from today to file objections to the show case notice dt.16-10-2019 issued by the 2nd respondent; the 2nd respondent shall consider the response, if any, submitted by the petitioner; and then pass a reasoned order in accordance with law and communicate it to the petitioner. In default of the petitioner submitting any response to the 2nd respondent within the time aforesaid, the Writ Petition shall stand dismissed. No costs.

7. Consequently, miscellaneous petitions pending, if any, shall stand closed.

JUSTICE M.S.RAMACHANDRA RAO

JUSTICE K. LAKSHMAN

Date: 13-11-2019

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