HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.22433 of 2018

ORDER: *(per V. Ramasubramanian, J)*

1) Challenging a best of judgment assessment passed under the Telangana Value Added Tax Act, the dealer has come up with the above writ petition.

2) Heard Mr.Shaik Jeelani Basha, learned counsel appearing for the petitioner. Mr.Govind Reddy, learned Special Standing Counsel takes notice for the respondents.

3) The impugned order is challenged on the short ground that there was violation of principles of natural justice. It is seen from the impugned order that a show-cause notice was issued in Form No.VAT 305 A on 19.03.2018 which was served on the dealer on 21.03.2018. The assessee filed a letter dated 28.03.2018 seeking some information. It appears that they also sought personal hearing. But the Assessing Authority proceeded to pass the impugned order on the ground that the petitioner failed to file documentary evidence such as purchase invoices and sale invoices etc.

4) Therefore, it is clear that the opportunity sought by the petitioner was not given. Hence, the petitioner is entitled to one more opportunity.

5) Therefore, the Writ Petition is allowed and the impugned order is *set aside.* The petitioner shall file their response in full along with any other material evidence, on or before 15.03.2019. Thereafter, the Assessing Officer shall fix a date for personal hearing and pass orders in accordance with law. As a sequel, miscellaneous petitions, if any, pending in the Writ Petition stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

February 26, 2019
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HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No. 22433 of 2018

Date: 26.02.2019

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