HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
HONOURABLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION NO.1900 OF 2020

O R D E R
(*Per Honourable Sri Justice M.S.Ramachandra Rao*)

This Writ Petition is filed by the petitioner assailing JC Order No.479 dt.16.12.2019 passed by the 2nd respondent under Section 32 of the Telangana VAT Act, 2005.

2. It is not in dispute that for the tax periods 2012-13 to 2014-15, an Assessment Order had been passed by the 3rd respondent on 04.12.2015.

3. Thereafter, according to the impugned order, pre-revision show-cause notice was served on the petitioner through RPAD, but the impugned order mentions the date of the said show-cause notice as 05.10.2019 in the reference in page 1 of the said order, and in page 3 of the said order, the date is mentioned as 21.05.2019. The petitioner denies receiving any pre-revision show-cause notice from the 2nd respondent. The impugned order however came to be passed on 16.12.2019 on the ground that in spite of receipt of the pre-revision show-cause notice, the petitioner did not file any response.

4. Sri M. Govind Reddy, Special Government Pleader for Commercial Taxes appearing for the respondents states that the 2nd respondent would reconsider the issue and give an opportunity to the petitioner to defend himself.

5. Since *prima facie* there is no material to show that the pre-revision show-cause notice issued by the 2nd respondent to the petitioner has been served on the petitioner, and there is discrepancy with regard to the dates of the said show-cause notice in the impugned order itself, and since the counsel for the respondents states that a fresh opportunity would be given to the petitioner to consider the proposal made in the pre-revision show-cause notice, the Writ Petition is allowed; order dt.16.12.2019 in JC Order No.479 of the 2nd respondent is set aside; and the matter is remitted back to the 2nd respondent who shall issue a fresh pre-revision show-cause notice to the petitioner for the said Assessment periods giving three weeks' time to the petitioner to give his response thereto; and on receiving the petitioner's response, the 2nd respondent shall then pass a fresh reasoned order in accordance with law and communicate it to the petitioner. No costs.

6. Pending miscellaneous petitions, if any, shall stand closed.

M.S.RAMACHANDRA RAO, J

T.AMARNATH GOUD, J

30th JANUARY, 2020

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