THE HON'BLE SRI JUSTICE M.S. RAMACHANDRA RAO

AND

THE HON'BLE SRI JUSTICE T. AMARNATH GOUD

WRIT PETITION No.3213 of 2020

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

This writ petition is filed by the petitioner assailing the assessment No.4056 dated 20.01.2020 passed by the respondent No.1 for the tax period – April 2016 – June 2017.

2. Counsel for the petitioner contends that on 10.01.2020 a notice of personal hearing was issued by the respondent No.1 fixing the date of hearing as 08.02.2020 and in the meanwhile, on 20.01.2020 itself the impugned assessment order has been passed. Counsel for the petitioner contends that this amounts to violation of principles of natural justice.

3. Learned Government Pleader for Commercial Tax appearing for the respondents does not dispute the fact that the notice for personal hearing dated 10.01.2020 issued by the respondent No.1 fixed the date of personal hearing on 08.02.2020 but even much before the said date, the impugned assessment order is passed against the petitioner.

Therefore, the writ petition is allowed. The impugned assessment order is set aside and the matter is remitted back to the respondent No.1 to give a fresh personal hearing to the petitioner and then pass a reasoned order in accordance with law and communicate it to the petitioner.

As a sequel, the miscellaneous petitions, if any pending, shall stand closed. There shall be no order as to costs.

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M.S. RAMACHANDRA RAO, J

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T. AMARNATH GOUD, J

February 17, 2020/DSK