

THE HONOURABLE SRI JUSTICE M.S. RAMACHANDRA RAO

and

THE HONOURABLE SRI JUSTICE T. AMARNATH GOUD

Writ Petition No.4672 of 2020

ORDER : (per Hon'ble M.S. Ramachandra Rao)

Heard the counsel for petitioner, and the learned Government Pleader for Commercial Taxes, for respondents.

2. This Writ Petition is filed by petitioner herein assailing the Assessment Order No.18210 dt.26.03.2019 issued by the 3rd respondent for the Assessment Year 2014-15.

3. It is the contention of the petitioner that though the petitioner had relocated from the address 'Plot No.154, R.T.C. Colony, Medchal, Ranga Reddy District, Andhra Pradesh' to a new address, viz., 'Villa No.12, Anthem Villas, Gundlapochampally Village, Kompally, Medchal Mandal – 501 401, Telangana', copy of the impugned Assessment Order was sent to the former address thereby depriving the petitioner of the copy of the same and disabling the petitioner from filing an appeal against it.

4. The counsel for petitioner pointed out to a previous Assessment Order AAO.No.31039 dt.18.08.2015 passed by the Deputy Commercial Tax Officer-II, Special Commodities Circle, Saroornagar Division containing the new address of the petitioner.

5. The learned Government Pleader for Commercial Taxes, appearing for respondents, states that there is a mistake on the part of 3rd respondent in sending a copy of the impugned Assessment Order to the earlier address of petitioner without noticing the new address of petitioner.

6. In this view of the matter, since grave prejudice had been caused to petitioner by non-service of the impugned Assessment Order, and disabled him from filing an Appeal within the time stipulated under the Telangana VAT Act, 2005, the impugned order is set aside; and the matter is remitted back to the 3rd respondent to pass a fresh order in accordance with law; and communicate it to the petitioner at the new address of petitioner mentioned above.

7. Accordingly, the Writ Petition is allowed as above. No order as to costs.

8. As a sequel, miscellaneous petitions pending if any in this Writ Petition, shall stand closed.

JUSTICE M.S.RAMACHANDRA RAO

JUSTICE T. AMARNATH GOUD

Date: 03.03.2020

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