

HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO

AND

HONOURABLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION No.23960 of 2020

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

In this Writ Petition, the petitioner challenges the assessment order AO No.25546 dt.12-03-2020 passed by the 1st respondent under the Central Sales Tax Act, 1956 (for short 'the Act') for the period April, 2015 to March, 2016.

2. Petitioner contends that a pre-assessment show cause notice was served on petitioner, to which the petitioner filed a response form electronically on 21-12-2019, and also submitted a letter on 21-12-2019 to the 1st respondent enclosing certain 'C' forms and other details and sought 20 days to submit balance 'C' forms; that though the impugned order refers to the request of petitioner for personal hearing and also states that such a personal hearing was afforded to petitioner on 24-11-2019, no such personal hearing was afforded to the petitioner; and the impugned order was passed without considering the material submitted by petitioner on 21-12-2019.

3. Sri M.Govind Reddy, learned Special Counsel for Commercial Taxes appearing for respondents does not dispute that 1st respondent did not consider the 'C' forms and other material submitted by petitioner on 21-12-2019 while passing the impugned order and that no personal hearing was also afforded to the petitioner.

4. In these facts and circumstances, we are satisfied that there has been violation of principles of natural justice causing grave prejudice to the petitioner.

5. Accordingly, the Writ Petition is allowed; the impugned Assessment Order AO No.25546 dt.12-03-2020 passed by 1st respondent is set aside; the matter is remitted back to the 1st respondent for fresh consideration; petitioner is granted four (04) weeks time from the date of receipt of a copy of this order to submit 'C' forms or other supporting material to the 1st respondent; the 1st respondent is directed to provide a personal hearing to the petitioner; and then a reasoned order be passed by 1st respondent in accordance with law and be communicated to the petitioner. No costs.

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

M.S. RAMACHANDRA RAO, J

T.AMARNATH GOUD, J

Date: 22-01-2021

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