

| JUDGE NAME | CASE NUMBER | FILING NUMBER | TITLE | DATE OF DECISION | Status |
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| THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO,THE HONOURABLE SRI JUSTICE T.VINOD KUMAR | WP/9165/2021 | WP/11431/2021 | M/s. Spacewood Furnishers Pvt. Limited,vs The State of Telangana | 09-04- 2021 | VIEW |

THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO

AND

THE HON'BLE SRI JUSTICE T.VINOD KUMAR

WP.No.9165 of 2021

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

1. In this Writ Petition, petitioner has assailed the Assessment Order No.41055 dt.31.03.2021 passed by the 2nd respondent under the Central Sales Tax Act, 1956 for the period April, 2016 to March, 2017.

2. Counsel for the petitioner contends that the 2nd respondent had issued a show-cause notice on 05.07.2019, to which the petitioner had filed a detailed response dt.29.03.2021 making a specific request for personal hearing, but the impugned assessment order has been passed without considering the response of the petitioner dt.29.03.2021 and without affording a personal hearing.

3. Sri Sai Krishna, Assistant Government Pleader, attached to the office of the Advocate General, appearing for respondents is not able to show from the impugned order that the contents of the response dt.29.03.2021 filed by the petitioner, have been considered in the impugned assessment order passed by the 2nd respondent, and that personal hearing was afforded to the petitioner.

4. In the last one year, we have noticed at least 200 cases where the Assessing Officer under the CST Act has not issued

show cause notice or if they issued notice, they have not considered the response of the assesseees, and mechanically confirmed the demand mentioned in the show-cause notice and we have had to set aside all such orders and make a remand to the Assessing Officers.

5. In spite of specific warning by this Court to the Standing Counsel for the Commercial Taxes Department that this kind of conduct by the Assessing Officers will not be countenanced, it appears that the same thing is continuing obviously because this Court has taken a lenient view in the earlier matters and had avoided imposing costs.

6. This Court is being burdened time-and-again to decide the correctness of such assessment orders being passed by the Assessing Officers in violation of principles of natural justice.

7. In this view of the matter, the Writ Petition is allowed; the impugned assessment order AO.No.41055 dt.31.03.2021 passed by the 2nd respondent is set aside; the matter is remitted back to the 2nd respondent for fresh consideration; 2nd respondent is directed to provide personal hearing to the petitioner and consider the response of the petitioner dt.29.03.2021 along with supporting material, and then pass a reasoned order in accordance with law and communicate the same to the petitioner. The 2nd respondent shall also pay

costs of Rs.10,000/- (Rupees Ten thousand) personally to the petitioner within a period of four (04) weeks.

8. Communicate copy of this order to the Commissioner of Commercial Taxes, State of Telangana, and also to the 1st respondent in the Writ Petition.

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

M.S. RAMACHANDRA RAO, J

T.VINOD KUMAR, J

09th April, 2021.
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