
(2014) 04 AP CK 0102
In the Andhra Pradesh High Court
Case No : W.P. No. 10399 of 2014

Sri Gowtham Educational Society

APPELLANT

Vs

The Assistant Commissioner (CT)

RESPONDENT

Date of Decision : 04-04-2014

Acts Referred:

Citation : (2014) 58 APSTJ 178

Hon'ble Judges : M. Satyanarayana Murthy, J; Ashutosh Mohunta, J

Bench : Division Bench

Advocate : K. Raji Reddy, Advocate for the Appellant

Judgement

Ashutosh Mohunta, J.—The petitioner filed this writ petition aggrieved by the assessment order dated 10.03.2014 passed by the 1st respondent, whereby the petitioner was assessed with tax of Rs. 1,32,06,571/- for the assessment years right from 2008-2009 to 2013-2014 (upto October 2013). The grievance of the petitioner is that he was not given sufficient time to submit his objections to the show cause-notice dated 17.02.2014 and that though he filed an application on 26.02.2014 seeking 30 days" time to file objections in reply to the show-cause notice dated 17.02.2014, without considering the same, the 1st respondent issued the impugned assessment order.

2. Learned counsel for the petitioner submits that the petitioner may be given sufficient time to file his objections to the show cause notice and also an opportunity of personal hearing be afforded to him.

3. It is apparent that the petitioner was not given reasonable time to submit his objections to the show cause-notice in spite of his making an application and without acting upon his application, the impugned order was passed. Since the impugned order is passed in the absence of the objections of the petitioner and without affording an opportunity of personal hearing to him, which is against the principles of natural justice, the impugned order is liable to be set aside.

4. Accordingly, the writ petition is allowed and the impugned order dated

10.03.2014 passed by the 1st respondent is set aside. The petitioner shall submit his objections to the show cause notice on or before 28.04.2014 without seeking any further time. On filing such objections, the 1st respondent shall decide the case afresh on its own merits taking into consideration such objections and after providing the petitioner an opportunity of being personally heard. No order as to costs. As a sequel, Miscellaneous Petitions, if any, pending in this writ petition shall stand closed.