

**THE HON'BLE THE CHIEF JUSTICE SRI ANIL R. DAVE
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

**WRIT PETITION Nos.15230, 15239, 15240, 15241, 15242, 15256
and 15257 of 2009**

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COMMON ORDER: (per the Hon'ble the Chief Justice Sri Anil R.
Dave)

Rule. Learned Standing Counsel

appearing for the respondent, Sri P. Balaji Varma, waived service of notice for the respondent in each petition.

At the request of the learned Advocates, the petitions are taken up for final hearing today.

All these petitions involve a common question of law and similar facts and therefore they are being disposed of by this common order.

Learned Advocate appearing for the petitioner has made only one short submission to the effect that in each case the petitioner had asked for personal hearing, but personal hearing was denied by the respondent and without giving personal hearing, the assessment was made.

Learned Advocate appearing for the petitioner has relied on the judgments of this Court in *Tirumala Milk Products Pvt. Ltd., Kadiveda (V) v. Government of India*^[1] and *S. Lalaiah & Co. v. Deputy Commissioner (CT)*^[2] to substantiate his case that personal hearing ought to have been given to the petitioner.

Learned Standing Counsel appearing for the respondent has fairly submitted that though personal hearing was asked for, the petitioner was
not given personal hearing before the impugned assessment orders

were

passed.

For the aforesaid reason, we quash the impugned orders of assessment and remand the matter so that the Assessing Officer can pass assessment orders afresh after hearing the petitioner.

It has been agreed by the learned Advocates that on 24.8.2009 the respondent – Assessing Officer shall give personal hearing to the petitioner so that the representative of the petitioner can remain personally present before the Assessing Officer.

Learned Advocate for the petitioner has waived service of notice and he stated that he would intimate to the petitioner so that the petitioner's representative can represent before the Assessing Officer on 24.8.2009, so that after hearing the representative of the petitioner assessment can be made.

The petitions stand disposed of as allowed with no order as to costs.

ANIL R. DAVE, CJ

RAMESH RANGANATHAN, J

31.7.2009

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Note: C.C. by 04.8.2009.

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[\[1\]](#) (2005) 41 APSTJ 6
[\[2\]](#) (2007) 45 APSTJ 116