

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN  
AND  
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION Nos.2216 & 2229 of 2017

W.P.No.2216/ 2017

Between:

M/s. Sri Venkatarama Oil Industries Private Ltd.,  
Rep. by its General Manager-Finance,  
Sri P. Venkateswara Rao.

PETITIONER

And

1. Commercial Tax Officer, Peddapuram Circle, and others.

RESPONSENTS



THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN  
AND  
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION Nos.2216 & 2229 of 2017

COMMON ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

Aggrieved by two orders of assessment, one passed under the APGST Act and another passed under the CST Act for the very same assessment year, the petitioner has come up with the present writ petitions.

2. Heard Mr. S. Krishna Murty, learned counsel for the petitioners and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. The only ground on which the orders passed on revision are challenged is that despite the petitioner filing objections, the impugned orders are passed on the basis as though no objections were filed. It appears that objections were in fact filed. Hence the impugned orders suffer from non-application of mind and violation of natural justice.

4. In view of the above writ petitions are allowed, the impugned orders are set aside and the matter is remitted back to the respondents. The respondents shall fix a date for personal hearing and intimate the same sufficiently in advance to the petitioner. On the said date, the petitioner shall participate in the proceedings and thereafter the assessing officer shall pass orders.

5. As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

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JUSTICE V. RAMASUBRAMANIAN

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JUSTICE J. UMA DEVI

31<sup>st</sup> January, 2017  
Js.

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN  
AND  
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No.2216 & 2229 of 2017



Date: 31-01-2017

Js.