

**THE HONOURABLE SRI JUSTICE SUJOY PAUL
AND
THE HONOURABLE SRI JUSTICE NAMAVARAPU RAJESHWAR RAO**

WRIT PETITION No.20611 of 2024

ORDER: *(Per Hon'ble Justice Sujoy Paul)*

This petition filed under Article 226 of the Constitution assails the Order-in-Original dated 25.04.2024 (Annexure P-1).

2. The principle ground of attack to this order is that when the petitioner was put to show-cause notice dated 27.12.2023, the petitioner filed reply dated 16.04.2024. Learned counsel for the petitioner by placing reliance on the photocopy of portal at page No.36 submits that the 'status' shows that: 'Reply furnished, pending for order by tax officer'. It is urged that reply was on record, but learned Authority opined that the petitioner failed to submit his reply. This runs contrary to record and thereby, the valuable right of the petitioner to defend through reply as well as right of personal hearing was taken away.

3. Learned counsel for the respondents opposed the prayer on the basis of counter affidavit.

4. We have heard the parties at length.

5. In the counter affidavit as well as during the oral submissions, the learned counsel for the respondents could not

explain the finding given in the portal (page No.36). The said recording in the portal i.e., '*Reply furnished, pending for order by tax officer*' makes it clear that the petitioner's reply to show-cause notice was received by the respondents. Thus, finding given by the Authority in the impugned order that the petitioner failed to submit his reply is factually incorrect and cannot sustain judicial scrutiny. If the reply of the petitioner is not considered, the principles of natural justice were grossly violated. For this singular reason alone, the impugned order cannot sustain judicial scrutiny and the same is liable to be set aside.

6. Accordingly, the Writ Petition is **disposed of** by setting aside the impugned order dated 25.04.2024 and the Authority is directed to consider the reply filed by the petitioner to the show-cause notice dated 27.12.2023 and proceed further in accordance with law from that stage. There shall be no order as to costs. Interlocutory applications, if any pending, shall stand closed.

SUJOY PAUL, J

NAMAVARAPU RAJESHWAR RAO, J

Date: 30.09.2024
GVR