

SLP(C)No.32842/2018

ITEM NO.12

COURT NO.15

SECTION XII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (C) No.32842/2018

[Arising out of impugned final judgment and order dated 24-04-2018 in WP No. 14669/2018 passed by the High Court of Judicature at Hyderabad for The State of Telangana and The State of Andhra Pradesh]

THE COMMERCIAL TAX OFFICER & ORS.

Petitioner(s)

VERSUS

M/S LEELE SAIE RAM STEEL ENTERPRISES

Respondent(s)

Date : 27-11-2024 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE R. MAHADEVAN

For Petitioner(s) Mr. Sahil Bhalaik, AOR
Mr. Tushar Giri, Adv.
Mr. Siddharth Anil Khanna, Adv.
Mr. Ritik Arora, Adv.
Mr. Shivam Mishra, Adv.

For Respondent(s) Nishanth Patil, AOR
Mr. K. Parameshwar, Sr. Adv.
Mr. Mv Mukunda, Adv.
Ms. Kanti, Adv.

UPON hearing the counsel the Court made the following
O R D E R

1. The subject matter of challenge before the High Court was an order of penalty passed under the APVAT Act, 2005. The challenge was essentially on the ground that without issuing a show cause

notice the order of penalty came to be passed.

2. The assessee succeeded before the High Court in getting such order of penalty quashed.

3. The revenue is here before us with the present petition seeking to challenge the order of the High Court.

4. We fail to understand the basis for the revenue to challenge such orders before this Court. It has been fairly conceded before us that the order of penalty was passed without issuing any show cause notice.

5. What is more disturbing is that instead of accepting the order passed by the High Court and issuing a show cause notice so as to give an opportunity to the assessee to show cause as regards the penalty, the revenue has wasted six years in this litigation which is now coming to end with the dismissal of this petition.

6. It is needless to clarify that if the revenue wants to issue a fresh show cause notice to the assessee, it may do so, if permissible in law.

7. The petition therefore fails and is hereby dismissed.

8. Pending application(s), if any, stand disposed of.

(CHANDRESH)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)