

**HON'BLE SRI JUSTICE U.DURGA PRASAD RAO
AND
HON'BLE SRI JUSTICE A.V.RAVINDRA BABU
WRIT PETITION No.25103 of 2023**

ORDER: *(Per Hon'ble Sri Justice U.Durga Prasad Rao)*

Heard learned counsel for petitioner and perused the record.

2. The petitioner is challenging the Assessment Order dated 15.12.2022 passed by the 1st respondent. The main ground on which this writ petition is filed is that the petitioner had not been given sufficient opportunity to submit reply to the show cause notice.

3. On perusal, show cause notice dated 07.11.2022 was served on the petitioner by Gmail. The final Assessment Order was passed on 15.12.2022 meaning thereby more than one month interregnum time was there for the petitioner to submit its reply/objection if any against the show cause notice.

4. Now the petitioner claims as if the principles of natural justice were denied to the petitioner in the matter of submitting its reply to the show cause notice, which in our view is not correct. Without going into the further details and merits of the petitioner's

case if any, since the petitioner has alternative and efficacious remedy to file appeal, the writ petition is disposed of giving liberty to the petitioner to file appeal before the appropriate authority. No costs.

As a sequel, interlocutory applications pending, if any, in this case shall stand closed.

U. DURGA PRASAD RAO, J.

A.V.RAVINDRA BABU, J.

26.09.2023
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