THE HON’BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON’BLR SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.22731 OF 2009

ORDER: {Per the Hon’ble Sri Justice Ramesh Ranganathan}

The petitioner was assessed to tax for the period 01.04.2005 to 31.03.2005, and was denied input tax credit on coal for the said period. The assessment order was the subject matter of challenge in a batch of Writ Petitions.

In **Asian Peroxide Ltd., v. Government of A.P.**, a Division Bench of this Court set aside the assessment orders to the extent input tax credit on coal was denied for the period 01.04.2005 to 29.12.2005.

The order under challenge in the present Writ Petition relates to levy of interest for non-payment of tax for the said period. As the very assessment order has been set aside in **Asian Peroxide Ltd.**[1], the consequential order of interest must also be, and is accordingly, set aside.

The Writ Petition is disposed of, accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

25th November 2015

RRB