

**THE HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
THE HON'BLE Dr. JUSTICE B.SIVA SANKARA RAO**

WRIT PETITION No.1002 of 2015

ORDER: *(Per Hon'ble Sri Justice R. Subhash Reddy)*

In this writ petition, the petitioner has questioned the order of penalty, dated 04.06.2013, in AAO No.39462 passed by the 1st respondent-Assistant Commissioner (CT) LTU, Adilabad Division and the order, dated 28.11.2014, in Appeal No.D/14/13-14 passed by the 2nd respondent-Appellate Deputy Commissioner (CT), Warangal, confirming the order of penalty.

When the matter is called for hearing, it is brought to the notice of this Court that against the assessment order, dated 10.05.2013, passed by the 1st respondent, the petitioner has filed a writ petition before this Court and the same was disposed of along with batch of cases in W.P.No.17972 of 2008 & batch, dated 04.03.2015, whereby the impugned orders therein were set aside and the concerned authorities were directed to pass orders afresh in accordance with law, after giving the petitioners an opportunity of being heard and by taking into account the findings arrived at by this Court in the said batch of cases.

Since the assessment order of the assessing authority was set aside in the aforesaid batch of cases, the order of penalty, which is a consequential order, will not survive. Hence, the order of penalty, dated 04.06.2013, and the order, dated 28.11.2014, confirming the order of penalty, are set aside. However, it is open to the assessing authority to take up fresh penalty proceedings, if required after disposal of the matter pursuant to the directions issued by this Court in the aforesaid batch of cases.

The writ petition is, accordingly, disposed of. No order as to costs.

As a sequel, miscellaneous petitions, if any, pending shall stand closed. No order as to costs.

JUSTICE R.SUBHASH

REDDY

**Dr. JUSTICE B.SIVA SANKARA
RAO**

11.03.2015

v v