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

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WRIT PETITION No.4193 OF 2015

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

This Writ Petition is filed questioning the order, dated 21.01.2015, passed by respondent No.1 - assessing authority imposing penalty for the tax period from 2010 – 11 to 2013 – 14.

The impugned order was passed based on the assessment order, dated 31.12.2014, passed in Form VAT 305 by respondent No.1. But, aggrieved by the assessment order, dated 31.12.2014, petitioner has filed W.P.No.1517 of 2015, and this Court, by order, dated 03.02.2015, has disposed of the same by setting aside the order, dated 31.12.2014, and remitted the matter to respondent No.1 for fresh consideration.

As the impugned order was passed based on the order, dated 31.12.2014 and in view of the order, dated 03.02.2015, passed in W.P.No.1517 of 2015, we are of the view that the impugned order is also liable to be set aside and the imposition of penalty has to be considered after passing of orders by respondent No.1 in compliance to the directions issued by this Court in W.P.No.1517 of 2015.

For the aforesaid reasons, the Writ Petition is allowed. The impugned order, dated 21.01.2015, is set aside. However, it is open to respondent No.1 to pass orders, after passing orders pursuant to the directions in W.P.No.1517 of 2015.

Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

R. SUBHASH REDDY, J

Dr. B. SIVA SANKARA RAO, J

February 24, 2015
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