THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

and

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION No.38381 of 2015

ORDER: (per RR, J)

Heard Sri V.Bhaskar Reddy, learned counsel for the petitioner and Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes and with their consent, the writ petition is taken up for hearing and is being disposed of at the stage of admission.

The petitioner, a proprietary concern carrying on business in purchase and sale of immovable property and in development thereof, was subjected to assessment for the tax period April, 2009 to March, 2013, and an assessment order was passed on 06.07.2015. Aggrieved thereby, the petitioner carried the matter in appeal to the Appellate Deputy Commissioner of Commercial Taxes. During the pendency of the appeal, the assessing authority initiated penalty proceedings under Section 53(3) of the APVAT Act, 2005, and an order of penalty was passed on 18.09.2015. The appeal, preferred by the petitioner, was allowed and the appellate authority, by his order dated 10.11.2015, set aside the order of assessment and remanded the matter to the assessing authority with a direction to verify the claim of the assessee with reference to the relevant documentary evidence that would be produced by him. As the order of penalty dated 18.09.2015 was passed consequent to the assessment order dated 06.07.2015, and as the assessment order has been set aside, the consequential order of penalty must be, and is accordingly set aside.

Writ Petition is disposed of. No costs.

RAMESH RANGANATHAN, J

26th NOVEMBER, 2015.

M.SATYANARAYANA MURTHY, J

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