THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
And
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION No.23686 of 2015

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Both Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri Sk.Jeelani Basha, learned Senior Standing Counsel for the Income Tax Department, would agree that the subject matter of this Writ Petition is covered by the order of this Court in **KGF COTTONS PRIVATE LIMITED v. ASSISTANT COMMISSIONER (CT) LTU, ADILABAD**[1] to the limited extent penalty was imposed on the petitioner, under Section 53 (3) of the Andhra Pradesh Value Added Tax Act, 2005 (for brevity, 'the Act') for failure to pay tax under Section 4 (4) of the Act. The impugned order, to the limited extent penalty was imposed on the assessee under Section 53 (3) of the Act for non-payment of tax under Section 4 (4) of the Act, is set aside.

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

RAMESH RANGANATHAN, J

M.SATYANARAYANA MURTHY, J

27th January, 2016.
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