

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

Writ Petition No.41686 of 2016

Order: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Both Sri M.V.J.K. Kumar, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would agree that the subject matter of this writ petition relates to an order of penalty passed as a consequence of an earlier order of assessment; the said assessment order was set aside by order in W.P. No. 43188 of 2016 dated 16.12.2016; and the matter has been remanded to the assessing authority to pass an assessment order afresh.

As the assessment order has itself been set aside, the consequential order of penalty must be, and is accordingly, set aside. Needless to state that this order shall not preclude the assessing authority if they so choose, after a fresh order of assessment is passed, to initiate penalty proceedings afresh and in accordance with law.

The writ petition stands disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(A. SHANKAR NARAYANA, J)

21st December, 2016

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