THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

W.P.No. 2937 OF 2016

ORDER: (*Per* Hon'ble Sri Justice Ramesh Ranganathan)

The proceedings under challenge in this Writ Petition is the order passed by the 2nd respondent on 17-12-2015 levying penalty under Sections 55 (2) and 53 (3) of the Andhra Pradesh Value Added Tax Act, 2005. Against the assessment order passed on 06-10-2015, the assessee carried the matter in appeal to the Appellate Deputy Commissioner who, by his order dated 23-01-2016, remanded the matter to the assessing authority, after setting aside the assessment order, for an order to be passed afresh.

As the very assessment order has 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 respondents, if need be, from initiating penalty proceedings after a fresh order of assessment is passed.

The Writ Petition stands disposed of accordingly. Pending miscellaneous petitions, if any, in this Writ Petition shall stand closed in consequence. No order as to costs.

RAMESH RANGANATHAN, J.

M.SATYANARAYANA MURTHY, J.

Date: 03rd February, 2016.
JSK