

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

Writ Petition No.32182 of 2016

ORDER: *(Per Hon'ble the Acting Chief Justice Ramesh Ranganathan)*

Both Sri P.Balaji Varma, learned counsel for the petitioner and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would agree that, since the assessment order has already been set aside by the order of this Court in Writ Petition No.26172 of 2016 dated 08.09.2016, the consequential order of penalty, impugned in the present writ petition, must be set aside. The impugned order of penalty was passed as a consequence of the assessment order. As the assessment order has already been set aside by this Court in the aforesaid order, the consequential order of penalty is, accordingly, set aside.

It is made clear that this order shall not preclude the respondents, if need be, from initiating penalty proceedings after an assessment order is passed afresh in accordance with law.

The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

RAMESH RANGANATHAN, ACJ

U.DURGA PRASAD RAO, J

Dt: 27.09.2016
scs/Murthy