

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

WRIT PETITION No.31376 of 2016

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

Heard Sri K. Ismail, learned counsel for the petitioner, and Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes and, with their consent, the writ petition is disposed of at the stage of admission.

The proceedings under challenge in this writ petition is the notice and demand of penalty dated 28.6.2016 passed consequent to the earlier assessment order dated 8.2.2016 whereby tax was levied on the petitioner. By its order in W.P. No.28091 of 2016 dated 6.9.2016, a Division Bench of this Court set aside the assessment order, and remanded the matter to the Assessing Authority to pass a fresh order of assessment assigning reasons therefor.

As the assessment order dated 8.2.2016 has itself been set aside, the impugned order of penalty, passed as a consequence thereof, must also be, and is accordingly, set aside. It is made clear that this order shall not preclude the respondents, if need be, from initiating any penalty proceedings afresh after a fresh assessment order is passed in accordance with law.

The writ petition stands disposed of accordingly. The 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)

19th October, 2016
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Date: 19.10. 2016

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