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

WRIT PETITION No.5715 of 2016

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

Heard Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri Sk.Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, and, with their consent, the Writ Petition is being disposed of at the stage of admission.

The present Writ Petition is filed aggrieved by the order dated 11.01.2016 imposing penalty on the petitioner under Sections 51(1) and 53 (3) of the Andhra Pradesh Value Added Tax Act, 2005 for the assessment period 2012-13 to 2015-16.

Against the said assessment order, the petitioner carried the matter in appeal to the Appellate Deputy Commissioner who set aside the assessment order dated 02.11.2015, and remanded the matter to the assessing authority for fresh disposal. As the assessment order itself has been set aside by the Appellate Deputy Commissioner, the consequential order of penalty must be and is, accordingly, set aside. It is made clear that this order shall not preclude the respondents, if they so choose, from initiating penalty proceedings after a fresh assessment order is passed.

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

23rd February, 2016.
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