

**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

**AND**

**THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO**

WRIT PETITION NO.24065 OF 2016

**ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}**

Heard Sri G.Narendra Chetty, learned counsel for the petitioner and Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission.

In this Writ Petition, the order of penalty passed in Form VAT 203 dated 02.06.2016, for the tax periods 2013-14 and 2014-15, are under challenge. Against the assessment order, passed for the very same period 2013-14 and 2014-15 on 12.05.2016, the petitioner invoked the jurisdiction of this Court and filed WP.No.19540 of 2016. A Division Bench of this Court, by its order dated 04.07.2016, set aside the impugned assessment order and remanded the matter to the assessing authority.

As the assessment order has been set aside by this Court, the consequential order of penalty would not survive and must therefore be, and is accordingly, set aside. Needless to state that this order shall not preclude the respondents, if they choose, from initiating penalty proceedings, after a fresh assessment order is passed 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.

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**(RAMESH RANGANATHAN, J)**

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**(U.DURGA PRASAD RAO, J)**

21<sup>st</sup> July 2016

RRB