

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

Writ Petition No.37348 of 2016

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

Heard Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes and, with their consent, the writ petition is disposed of at the stage of admission. The proceedings impugned in this writ petition is the order dated 06.06.2016 levying penalty under Section 53(1) of the A.P.Value Added Tax Act, 2005, for the tax period April 2011 to March 2012, consequent on the assessment order passed in Form VAT 305 dated 08.05.2015.

As the assessment order was set aside by the order of this Court in W.P.No.26256 of 2015 dated 31.08.2016, the consequential order of penalty must be, and is accordingly, set aside. Needless to state that this order shall not preclude the respondents, after a fresh order of assessment is passed and if they so choose, from initiating penalty proceedings afresh and in accordance with law.

The Writ Petition is disposed of accordingly. 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)

02nd November 2016
JSU

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Date: 02.11.2016

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