THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 14121 of 2017

ORDER: ***(Per VRS,J)***

The petitioner, who is the dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the above writ petition, challenging an order of penalty.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner, and Mr. S. Suribabu, learned special standing counsel for Commercial Taxes (AP), appearing for the respondents.

3. As against the order of assessment, pursuant to which, the impugned order of penalty was passed, the petitioner filed a statutory appeal. It appears that the appeal has been allowed and the matter remanded back. Once the order of assessment has been set aside, the penalty cannot independently stand. Therefore, this Writ Petition is allowed and the impugned order is set aside. In case a fresh order of assessment has been passed, it will always be open to the Assessing Officer to proceed, in accordance with law.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

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V. RAMASUBRAMANIAN, J

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J. UMA DEVI, J.

21st April, 2017
cbs

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN √

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 14121 of 2017
(allowed)

21st April, 2017

cbs