THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.2552 of 2012

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

In this writ petition the petitioner seeks to have the order dated 03.09.2011, passed by the 1st respondent in Form VAT 205 for the assessment year 2009-10 levying interest, set aside as being illegal and arbitrary.

Sri T.Ramesh Babu, learned counsel for the petitioner, would submit that, since the assessment order has been set aside by the Appellate Deputy Commissioner and the matter was remanded to the assessing authority to pass an assessment order afresh, the order levying interest, as a consequence of the earlier assessment order, must also be set aside.

Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, would fairly state that the assessment order, based on which interest was levied under the impugned order, has been set aside by the Appellate Deputy Commissioner.

As the impugned order levying interest is merely a consequence of the earlier order of assessment, which has been set aside in appeal, the impugned order levying interest must also be, and is accordingly, set aside. It is made clear that this order shall not preclude the respondents, if they so choose from initiating proceedings for levying interest afresh, if need be, after a fresh assessment order is passed.

The Writ Petition stands 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)

04th January, 2017
JSU

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Date: 04.01.2017

JSU