THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE T.RAJANI

WRIT PETITION NO.22270 OF 2017

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

The order impugned in this Writ Petition is the penalty order in Form VAT 203 dated 31.03.2015. Sri P.Balaji Varma, learned counsel for the petitioner, would submit that, since the very assessment order has been set aside by this Court, the consequential penalty order must also be set aside.

We had, by our order in WP.No.19877 of 2017 dated 27.06.2017, set aside the impugned assessment order to the limited extent that tax was levied on the sale of Husk under Section 4(4) of the A.P. Value Added Tax Act, 2005; and all other issues, dealt with in the impugned order, were affirmed.

As the very assessment order, in so far as it related to levy of tax on the sale of Husk under Section 4(4) of the Act, has been set aside, the consequential order of penalty, to the extent it was levied on the turnover representing sale of Husk under Section 4(4) of the Act, is set aside. In all other aspects, the order is affirmed.

Needless to state that this order shall not preclude the assessing authority, after passing an assessment order afresh, to initiate penalty proceedings, even for this quantum of penalty representing the turnover relating to sale of Husk, 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.

(RAMESH RANGANATHAN, ACJ)

(T.RAJANI, J)

17th July 2017
RRB