

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION Nos.33840 & 33842 of 2016

Between:

M/s. Krishnapatnam Port Company Limited
Rep. by its Chairman C.V. Rao.

PETITIONER

And

1. The State of Telangana, rep. by its Principal Secretary, Revenue (Commercial Taxes) Department, Secretariat Buildings, Hyderabad, and others.

RESPONSENTS



THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION Nos.33840 & 33842 of 2016

COMMON ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

The petitioner has come up with the present writ petitions challenging the orders of penalty passed under Section 53 (1) (ii) of the A.P. VAT Act.

2. Heard Mr. S. Ravi, learned Senior Counsel for the petitioners and the learned Government Pleader for Commercial Taxes (Telangana).

3. Admittedly, the original orders of assessment passed on 22.02.2014 for the years 2008 to 2013 and dated 28.07.2014 for the year 2013-14, on the basis of which the impugned orders of penalty have been passed, stood revised, by final orders dated 16.09.2016 and 27.04.2016. In other words, the tax determined as due under the original orders of assessment, which form the basis for the impugned orders of penalty, now stand modified by the revised assessment orders. Therefore, the impugned orders of penalty cannot stand.

4. In view of the above, the writ petitions are allowed, the impugned orders of penalty are set aside. It will be open to the respondents to initiate action on the basis of the revised orders of assessment, if at all any penalty is payable. But the same shall be determined only after applying mind as to whether there was a tax determined as due and after giving an opportunity of hearing to the petitioner.

5. As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

19th January, 2017
Js.



THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION Nos.33840 & 33842 of 2016



Date: 19-01-2017

Js.