

The Hon'ble Sri Justice C.V.Nagarjuna Reddy

and

The Hon'ble Sri Justice T.Amarnath Goud

Writ Petition No.40785 of 2017

Dt: 04-12-2017

Between:

Greaves Cotton Ltd.,
Lakshmi Chambers
No.30 Anna Salai,
Little Mount, saidapet
Chennai
Rep. by its Authorised Signatory
S.Jayaraman

....Petitioner

and

The State of Andhra Pradesh
Rep. by its Prl.Secretary
Commercial Taxes Dept.,
Amaravathi, Guntur and 2 others

....Respondents

Counsel for the Petitioner: Mr.Vedula Srinivas

Counsel for the respondents: Mr.S.Suri Babu,
Spl.SC for Commercial Taxes (AP)

The Court made the following:

Order: (per Hon'ble Sri Justice C.V.Nagarjuna Reddy)

The petitioner, which is a registered dealer in Chennai, filed this Writ Petition questioning Proceeding No.3/2017-18, dated 11.11.2017, whereby respondent No.3 has imposed penalty of Rs.60,515/- on the Central GST.

Today, we have allowed WP.No.40814 of 2017, filed questioning the order imposing Central GST, by giving liberty to respondent No.3 to pass a fresh Order after considering the objections that may be filed by the petitioner to the revised show cause notice, dated 04-11-2017, issued by respondent No.3. As the very Order imposing Central GST is set aside, the impugned order imposing penalty cannot be sustained. Therefore, the impugned Order, dated 11.11.2017, pertaining to imposition of penalty on the Central GST is set aside. The liability of the petitioner to pay penalty shall be subject to the outcome of the fresh Order that may be passed by respondent No.3.

The Writ Petition is, accordingly, allowed.

As a sequel to disposal of the Writ Petition, WPMP.No.50640 of 2017, filed by the petitioner for interim relief, is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 04-12-2017
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