

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

and

The Hon'ble Sri Justice T.Amarnath Goud

Writ Petition No.40492 of 2017

Dt: 04-12-2017

Between:

M/s.Madhura Meenakshi Plywood and Wood beeding,
Narsaraopet, Srirampuram,
Rep. by its Proprietor
Sri M.Siva Reddy

....Petitioner

and

The State of Andhra Pradesh
Rep. by its Prl.Secretary (Revenue)
Amaravathi, Andhra Pradesh and 4 others

....Respondents

Counsel for the Petitioner:

Mr.MVJK.Kumar

Counsel for the respondents:

**Mr.Shaik Jeelani Basha,
Spl.SC for Commercial Taxes (AP)**

The Court made the following:

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

This Writ Petition is filed for issue of a Mandamus to set aside penalty Order, dated 11-02-2016, passed in Form VAT 203.

Today, we have allowed WP.No.40554 of 2017, filed questioning the Assessment Order, by giving liberty to respondent No.2 to pass a fresh Assessment Order after considering the objections that may be filed by the petitioner to the show cause notice. As the very Assessment Order is set aside, the impugned order of penalty cannot be sustained.

Therefore, the impugned order, dated 11.02.2016, is set aside. The liability of the petitioner to pay penalty shall be subject to the outcome of the fresh Assessment Order that may be passed by respondent No.2.

The Writ Petition is, accordingly, allowed.

As a sequel, WPMP.No.50251 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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