THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

Writ Petition No.3513 of 2018

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

Both Sri B. Srinivas, learned counsel for the petitioner, and Sri J. Anil Kumar, learned Special Standing Counsel for Commercial Taxes, would agree that, in the light of the order passed by this Court in W.P. No. 3484 of 2018 dated 28.2.2018 wherein the revisional order was set aside on the ground that it was bereft of reasons, the order, impugned in the present Writ Petition, also necessitates being set aside on the same ground, and the revision restored to file.

In this Writ Petition, the challenge before the appellate authority was against the consequential order of penalty. While the appellate authority rejected the appeal on the ground that it is beyond the period of limitation, the petitioner has preferred an appeal there-against, which is still pending consideration before the VAT Tribunal. The revision application was rejected by the Additional Commissioner by his order which is impugned in the Writ Petition.

As the impugned order is bereft of reasons, it is set aside. The Revision Petition is restored to file. The 2nd respondent shall pass an order afresh and in accordance with law, after affording an opportunity of oral hearing to the petitioner, at the earliest and, in any event, not later than two weeks from the date of receipt of a copy of this order.

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)

(KONGARA VIJAYA LAKSHMI, J)

28th February, 2018

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Date: 28.2.2018

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