* IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

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

+ W.P.NO.10918 of 2018

% Date: 03-04-2018

#Between:

M/s. Siva Krishna Cotton Traders,
Rep. by its Proprietor,
Mr. G. Koteswara Rao,
3020-39, 5th Line, Pattabhipuram,
Guntur, Andhra Pradesh.

.... Petitioner

And

1. Commercial Tax Officer, Morrispet Circle, Tenali, Guntur District.
2. Commiercial Tax Officer, Elur Bazar Circle, Guntur Division, Guntur
3. The Deputy Commercial Tax Officer, Elur Bazar Circle, Guntur Division, Guntur.
4. State of Andhra Pradesh, rep. by its Principal Secretary to Government, Revenue (CT-II) Department, A.P., Secretariat, Vijayawada.

.... Respondents

! Counsel for the Petitioner : Mr. K. Srinivasa Rao

^ Counsel for Respondents : Mr. S. Suri Babu, Spl. S.C. for CT

< GIST:

> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.10918 of 2018

ORDER: (Per VRS,J.)

Challenging an order of penalty, a dealer under the A.P. VAT Act, 2005 has come up with the above writ petition.

2. Heard Mr. K. Srinivasa Rao, learned counsel for the petitioner. Mr. S. Suri Babu, learned Special Standing Counsel takes notice for respondents.

3. Though the petitioner is guilty of delay and laches in approaching this Court, challenging the impugned demand of penalty, the order impugned in the writ petition was one passed as a consequence of an order of assessment dated 19.11.2013. But the order of assessment dated 19.11.2013 has been set aside by the appellate Court by its order dated 05.08.2015 and the matter remanded back to the Assessing Officer. The Assessing Officer has also passed a fresh order of assessment on 19.09.2015. Therefore, there can be a penalty, if at all, only in pursuance of the fresh order of assessment. The order of penalty impugned in the writ petition cannot now stand in the light of the subsequent developments. Hence the writ petition is allowed and the impugned demand is set aside. There shall be no order as to costs.

4. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

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JUSTICE V. RAMASUBRAMANIAN

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JUSTICE J. UMA DEVI

3rd April, 2018
Js.

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
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WRIT PETITION No.10918 of 2018

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