

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

WRIT PETITION NO.37376 OF 2016

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Heard Sri M.V.J.K.Kumar, learned counsel for the petitioner and Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the interlocutory stage.

The proceedings under challenge in this Writ Petition is the order of penalty in Form VAT 203 dated 02.03.2015 whereby a penalty of Rs.81,44,884/- was imposed on the petitioner. The said order of penalty was passed as a consequence of the assessment order passed in VAT Form 305 dated 12.11.2014. The assessment order dated 12.11.2014 was subjected to challenge in W.P.No.41311 of 2014 and this Court had, by its order dated 17.09.2018, set aside the said assessment order, and had remanded the matter to the assessing authority for his consideration afresh on fulfilment of the conditions stipulated in the said order.

As the order of penalty, impugned in this Writ Petition, was passed as a consequence of the assessment order dated 12.11.2014, which has been set aside by this Court by its order in W.P.No.41311 of 2014 dated 17.09.2018, the impugned order of penalty must be, and is accordingly, set aside. Suffice it to make it clear that this order shall not preclude the authorities, if need be, from initiating penalty proceedings after a fresh assessment order is passed in accordance with law.

The Writ Petition stands disposed of, accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, J)

(KONGARA VIJAYA LAKSHMI, J)

18th September 2018

NOTE: Issue CC today
B/O
RRB

