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

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

WRIT PETITION No.14615 OF 2018

Date:24.04.2018

Between:

M/s.Madhucon Infra Limited,
Thamminapatnam Village,
Chillakur Mandal, Nellore District,
Rep. by its Assistant General Manager (F&A)

...Petitioner

Vs.

The Commercial Tax Officer,
Circle No.I, Nellore and others

.. Respondents

For Petitioner : Mr.MVJK Kumar

For Respondents : Mr.Shaik Jeelani Basha

Gist :

Head Note :

Cases Referred : Nil

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.14615 of 2018

ORDER: *(per V.Ramasubramanian, J.)*

The petitioner has come up with the above writ petition challenging an order of penalty passed under Section 53 (3) of the AP VAT Act, 2005.

2. Heard Mr.MVJK Kumar, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned Special Standing Counsel takes notice for the respondents.

3. The order of penalty impugned in this writ petition was passed as a consequence of the assessment made on 30.01.2017. But, the assessment made on 30.01.2017 in VAT 305, was set aside by this Court by order dated 09.04.2018 in WP No.10539 of 2018 and the matter was remanded back. Therefore, the order impugned in this writ petition should follow the same fate.

4. Hence, the writ petition is allowed and the impugned order is set aside. It is open to the respondent, after a fresh order of assessment is passed, to proceed in accordance with law. In view of setting aside of the impugned order, the garnishee order will automatically stand set aside.

5. The miscellaneous petitions, if any, pending shall stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

J.UMA DEVI, J

April 24, 2018.
KTL