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

HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

<u>Writ Petition Nos.27509, 27535, 27539 and 27557 of 2017</u>

Between:

M/s. Zuari Cement Limited, represented by its
Vice President, Yerraguntla, Kadapa District

… Petitioner

And

The State of Andhra Pradesh, represented by
its Principal Secretary (Revenue) and 3 others

… Respondents

Counsel for the Petitioner : Mr. Challa Gunaranjan

Counsel for Respondents : Mr. S. Suribabu,

Mr. Shaik Jeelani Basha,
Special Standing Counsel

HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HONOURABLE SRI JUSTICE P. KESHAVA RAO

Writ Petition Nos.27509, 27535, 27539 and 27557 of 2017

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

The petitioner has come up with the above writ petitions, challenging an order levying penal interest, for the Assessment Years 1999-2000 to 2002-2003, under the Andhra Pradesh General Sales Tax Act.

2. Heard Mr. Challa Gunaranjan, learned counsel for the petitioner, Mr. S. Suribabu, learned special standing counsel for the respondent Department in two writ petitions and Mr. Shaik Jeelani Basha, learned special standing counsel for the respondent-Department appearing in two writ petitions.

The one and only question that arises for consideration in these writ petitions is as to whether penal interest can be calculated from the date of commencement of the financial year or from the date of closure of the financial year. This question has already been answered in favour of the dealers, by this Court by a judgment dated 22-01-2018 in W.P.No.1261 of 2018. Therefore, following the same, the writ petitions are allowed. As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

Date: 20-12-2018
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