

**HON'BLE SRI JUSTICE RAMESH RANGANATHAN**  
**AND**  
**HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**

**Writ Petition No.29570 of 2018**

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

Heard Sri G.Narendra Chetty, 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 being disposed of at the stage of admission.

By his order dated 07.06.2018 the assessing authority assessed the petitioner to tax for the tax period 02.06.2014 to 31.03.2017. Aggrieved thereby, the petitioner carried the matter in appeal to the Appellate Deputy Commissioner who, by his order dated 27.07.2018, set aside the assessment order, and remanded the matter to the assessing authority for his consideration afresh, and in accordance with law. In the meanwhile, the assessing authority initiated penalty proceedings and passed an order of penalty on 16.07.2018, despite the petitioner's request that the penalty proceedings be deferred pending disposal of the appeal. A copy of the order of penalty is said to have been received by the petitioner on 20.07.2018.

As the assessment order itself has been set aside by the Appellate Deputy Commissioner, by his order dated 27.07.2018, and the matter has been remanded to the assessing authority for his consideration afresh, the consequential order of penalty must be, and is accordingly, set aside. It is made clear that this order shall not disable the assessing authority from initiating penalty proceedings, if need be, after an assessment order is passed afresh in accordance with law.

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

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**(RAMESH RANGANATHAN, J)**

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**(KONGARA VIJAYA LAKSHMI, J)**

21<sup>st</sup> August, 2018  
JSU



**HON'BLE SRI JUSTICE RAMESH RANGANATHAN  
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HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**



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**Date: 20.08.2018**

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