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

Writ Petition No.34946 of 2018

Order: (Per the Hon'ble Sri Justice Ramesh Ranganathan)

Heard Dr. S.R.R. Viswanath, learned counsel for the petitioner, and Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes (AP) and, with their consent, the Writ Petition is disposed of at the stage of admission.

The petitioner herein had questioned the assessment order passed by the Assessing Authority in W.P.No.32825 of 2018 on the ground that the said order was passed in violation of the principles of natural justice. We had, by our order dated 14.09.2018, set aside the assessment order, and had directed the first respondent to call for the records from the office of the second respondent for verification and examination on the day fixed for hearing; and, in case, the file was not available in the office of the second respondent, to intimate the petitioner of the file not being available, before the date fixed for hearing.

The order, impugned in this Writ Petition, is the order of penalty in Form VAT 203 dated 12.04.2017, which was passed as a consequence of the assessment order in Form VAT 305 dated 18.01.2017. Since the assessment order itself has been set aside by this Court, the consequential order of penalty must be and is, accordingly, set aside. Needless to state that the order now passed by us shall not disable the respondents, after a fresh assessment order is passed, and, if need be, to initiate penalty proceedings afresh in accordance with law.

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

RAMESH RANGANATHAN, J

KONGARA VIJAYA LAKSHMI, J

Date: 27.09.2018
Nsr

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