***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.40598 OF 2018

% Date:12.11.2018

Between:

M/s.Maitreya Electrical (P) Limited,
Vijayawada, rep. by its Chairman.

… Petitioner

v.

$ The Commercial Tax Officer, Autonagar,
Vijayawada, Krishna District and another.

.. Respondents

! For Petitioner : Mr. G. Narendra Chetty

^ For Respondents : Mr. S. Suri Babu

< Gist :

> Head Note :

? Cases Referred : Nil

C/15

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION No.40598 OF 2018

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

Aggrieved by an order of penalty passed under the AP VAT Act, 2005, the dealer has come up with the above writ petition.

2. Heard Mr. G.Narendra Chetty, learned counsel for the petitioner. Mr. S. Suri Babu, learned Special Standing Counsel, takes notice for the respondents.

3. An order of assessment was passed on 20.05.2016. The said order was challenged by the petitioner in a writ petition in WP No.21286 of 2016. The writ petition was allowed by an order, dated 04.07.2016 and the matter remanded back. Thereafter, no fresh order has been passed.

4. However, a notice dated 05.06.2018 was issued to show cause against penalty. Despite the dealer filing objections on 13.07.2018, the impugned order of penalty has been passed under Rule 25(5) of the Act. Hence, this writ petition.

5. Admittedly, no assessment order has been passed after the first order of assessment was set aside by this Court. Without an

assessment, there cannot be penalty. Therefore, the writ petition is allowed and the impugned order is set aside.

As a sequel thereto, miscellaneous petitions, if any pending, shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

November 12, 2018
KTL