

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

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND

* THE HON'BLE MS. JUSTICE J. UMA DEVI

+ W.P.NO.44003 of 2018

% Date: 04-12-2018

Between:

Kopparapu Venkata Swamy,
S/o. Ramaiah, D.No.3-550 A,
Aravindfa Ashram Road,
Beside Aravind School,
YMR Colony, Proddatur,
Kadapa District, Andhra Pradesh.

.... Petitioner

And

1. The Assistant Commissioner (CT) – IV, Enforcement Wing, 4th Floor, O/o. Commissioner (CT), Dr. No.5-59, R.K. Spring Valley Apartments, Edupugallu, Andhra Pradesh, Vijayawada – 521 151.
2. The State of Andhra Pradesh, rep. by the Principal Secretary to the Government of A.P., Revenue (CT) Department, A.P. Secretariat Buildings, Velagapudi, Guntur District, A.P.

... Respondent

! Counsel for the Petitioner : Mr. G. Narendra Chetty

^ Counsel for Respondents : Mr. Shaik Jeelani Basha, Spl. S.C.

< GIST:

> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.44003 of 2018

ORDER: (Per VRS,J.)

The writ petition arises out of an order of penalty passed under the A.P. VAT Act, 2005, pursuant to an order of assessment.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner. Mr. Shaik Jeelani Basha learned Special Standing Counsel takes notice for the respondents.

3. As against the order of assessment, the petitioner came up with a writ petition in W.P.No.8127 of 2018. The same was allowed by this Court by an order dated 26.11.2018 and the order of assessment was set aside and the matter remanded back. Therefore, the order of penalty cannot survive.

4. Hence the writ petition is allowed, the impugned order of penalty is set aside. However, if a fresh order of assessment is passed, it will be open to the respondent to take recourse to the procedure available under law. There shall be no order as to costs.

4. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

V. RAMASUBRAMANIAN, J.

J. UMA DEVI, J.

4th December, 2018
Js.

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
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