***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 SRI JUSTICE P. KESHAVA RAO

+ WRIT PETITION Nos.44303 AND 44304 OF 2018

% Date:10.12.2018

W.P. No.44303 of 2018:
Between:
M/s. Talwar Cars Pvt. Ltd.,
Tolichowki Cross Roads, Hyderabad,
Rep. by its Chief Executive Officer.

… Petitioner

v.

$ The Assistant Commissioner (CT) (LTU),
Charminar Division, Gagan Vihar Building,
M.J. Road, Nampally Hyderabad and another.

.. Respondents

W.P. No.44304 of 2018:

Between:

M/s. Talwar Cars Pvt. Ltd.,
Tolichowki Cross Roads, Hyderabad,
Rep. by its Chief Executive Officer.

… Petitioner

v.

$ The Assistant Commissioner (CT) (LTU),
Charminar Division, Gagan Vihar Building,
M.J. Road, Nampally Hyderabad and another.

.. Respondents

! For Petitioner : Mr. G. Narendra Chetty

^ For Respondents : Mr. J. Anil Kumar

< Gist :

> Head Note :

? Cases Referred : Nil

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HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION Nos.44303 AND 44304 OF 2018

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

These writ petitions arise out of the orders of penalty passed under the Andhra Pradesh Value Added Tax Act, 2005.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner. Mr. J. Anil Kumar, learned Special Standing Counsel takes notice for the respondents.

3. The impugned orders of penalty were a sequel to the orders of assessment. But, the orders of assessment were partly set aside by the first Appellate Authority, though a portion of the orders of assessment was confirmed by the Appellate Authority. But, the net result is that in respect of the allowed portion, the matter stands remanded to the Assessing Officer.

4. Though technically the impugned orders of penalty could also be segregated, into two parts, one relating to the set aside portion and another relating to the confirmed portion of the order of assessment, it is not possible either for this Court or for the Assessing Officer to do so. Therefore, the appropriate course of action in such case is for the Assessing Officer to pass fresh orders after the conclusion of the proceedings before the original Authority.

5. Therefore, leaving it open to the Assessing Officer to pass fresh orders after conclusion of the proceedings that have been

remanded, these writ petitions are allowed and the impugned orders are set aside.

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

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

December 10, 2018
KTL