THE HON'BLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
THE HON'BLE SRI JUSTICE K.LAKSHMAN

Writ Petition No.15015 of 2019

O R D E R: *(Per the Hon'ble Sri Justice M.S.Ramachandra Rao)*

Heard counsel for the petitioner and the Special Standing Counsel for Commercial Taxes appearing for respondents.

2. Petitioner has assailed in this Writ Petition proceedings of the 2nd respondent dt.14.09.2012 issued under Section 53(3) of the Telangana VAT Act, 2005 levying penalty at 100% of Rs.28,81,883/- on the petitioner as a consequence of the assessment order passed against the petitioner by the 1st respondent on 31.05.2012.

3. It is not in dispute that the said Assessment Order was set aside by the Telangana VAT Tribunal in TA.No.47 of 2014 on 29.01.2018.

4. Once the assessment order itself has been set aside, the consequential order of penalty passed on the basis of the said Assessment Order cannot be sustained.

5. Accordingly, this Writ Petition is allowed; the impugned proceedings dt.14.09.2012 of the 2nd respondent imposing penalty on the petitioner is also set aside. No order as to costs.

6. Consequently, miscellaneous petitions pending if any shall stand closed.

M.S. RAMACHANDRA RAO, J

K.LAKSHMAN, J

24th October, 2019.

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