THE HONOURABLE SRI JUSTICE M.S. RAMACHANDRA RAO

and

THE HONOURABLE SRI JUSTICE K. LAKSHMAN

Writ Petition No.28010 of 2019

ORDER : (*per* Hon'ble M.S. Ramachandra Rao)

Heard the counsel for petitioner, and Sri J. Anil Kumar, learned Special Counsel for Commercial Taxes, for respondents.

2. In this Writ Petition, the petitioner has questioned order dt.15.09.2018 passed in A.O.No.45247 by the 1st respondent levying penalty under Section 53(1)(i) of the Telangana VAT Act, 2005 for the tax period 2014-15.

3. It is not in dispute that the Assessment Order for the said year on the basis of which the impugned order of penalty is passed by 1st respondent was set aside by this Court by order 06.12.2019 in Writ Petition No.26947 of 2019.

4. Once the Assessment Order itself is set aside, the consequential penalty order cannot be sustained.

5. Therefore, the Writ Petition is allowed. The order dt.15.09.2018 passed in A.O.No.45247 by the 1st respondent levying penalty under Section 53(1)(i) of the Telangana VAT Act, 2005 for the tax period 2014-15, is set aside. No order as to costs.

6. As a sequel, miscellaneous petitions pending if any in this Writ Petition, shall stand closed.

JUSTICE M.S.RAMACHANDRA RAO

JUSTICE K. LAKSHMAN

Date: 18.12.2019
Ndr/*