HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
HONOURABLE SRI JUSTICE K.LAKSHMAN

WRIT PETITION NO.28153 OF 2019

ORDER

(*Per Honourable Sri Justice M.S.Ramachandra Rao*)

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

2. In this Writ Petition, the petitioner has questioned order dt.15.09.2018 passed in A.O.No.45248 by the 1st respondent levying penalty under Section 53(1)(i),(ii) of the Telangana VAT Act, 2005 for the tax period 2015-16.

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 19.12.2019 in W.P. No.27124 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; Order dt.15.09.2018 passed in A.O.No.45248 by the 1st respondent levying penalty under Section 53(1)(i),(ii) of the Telangana VAT Act, 2005 for the tax period 2015-16, is set aside. No order as to costs.

6. Pending miscellaneous petitions, if any, shall stand closed.

M.S.RAMACHANDRA RAO, J

K. LAKSHMAN, J

19th DECEMBER, 2019

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