THE HONOURABLE SRI JUSTICE M.S. RAMACHANDRA RAO

and

THE HONOURABLE SRI JUSTICE T. AMARNATH GOUD

Writ Petition No.2159 of 2020

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

This Writ Petition is filed by the petitioner challenging the order dt.24.12.2019 in Penalty Appeal No.A/65/2017-18V passed by the 3rd respondent for the tax period April, 2014 to September, 2014.

2. Counsel on either side state that against the order rejecting an appeal against Assessment by the Appellate Deputy Commissioner, Secunderabad Division passed on 03.01.2018 for the same period, an appeal was preferred by the petitioner in T.A.No.123 of 2019 to the Telangana Value Added Tax Appellate Tribunal, Hyderabad; and on 30.10.2019, the said Tribunal had allowed the said appeal and remanded the appeal to the Appellate Deputy Commissioner for fresh consideration.

3. The impugned order, in the instant case, is an order consequential to the order dt.03.01.2018 of the Appellate Deputy Commissioner, Secunderabad and since the very assessment is under challenge and consideration before the Appellate Deputy Commissioner, Secunderabad by virtue of the order dt.30.10.2019 in T.A.No.123 of 2019, the impugned order dt.24.12.2019 rejecting petitioner's appeal against the penalty is required to be set aside, and it is accordingly set aside.

4. Accordingly, the Writ Petition is allowed as above. No order as to costs.

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

JUSTICE M.S.RAMACHANDRA RAO

JUSTICE T. AMARNATH GOUD

Date: 12.02.2020
Ndr/*