APHC010030142025

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3488]**
(Special Original Jurisdiction)

WEDNESDAY, THE FIFTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO

THE HONOURABLE SRI JUSTICE HARINATH.N

WRIT PETITION NO: 1706/2025

Between:

M/s. Vdn Filling Station, **...PETITIONER**

AND

The Deputy Commercial Tax Officeri and Others **...RESPONDENT(S)**

Counsel for the Petitioner:

1. G NARENDRA CHETTY

Counsel for the Respondent(S):

1. GP FOR COMMERCIAL TAX

The Court made the following Order:

(per Hon'ble Sri Justice R. Raghunandan Rao)

Heard Sri G. Narendra Chetty, learned counsel appearing for the petitioner, and learned Government pleader for Commercial Tax, appearing for respondents 1 and 2.

2. The petitioner has challenged the penalty proceedings, arising out of the order of assessment, dated 17.08.2024, under the AP VAT Act,

2005 (for short 'the Act'). The petitioner had challenged the order of assessment, by way of W.P.No.100 of 2025, and the penalty order by way of W.P.No.1706/2025.

3. This Court, by order dated 08.01.2025, had set aside the assessment order, challenged in W.P.No.100 of 2025 and the assessments were remanded back to the territorial Assessing Officers to pass appropriate orders. In such circumstances, the penalty order, dated 26.12.2024, which arises out of the assessment orders, which have now been set aside, would not survive.

4. Accordingly, this writ petition is allowed setting aside the order of penalty, dated 26.12.2024. However, it would be open to the Assessing Officer to initiate penalty proceedings, subsequent to the assessment orders, for the relevant period, being passed by the Assessing Officer, if it is found that the conditions for initiating the penalty proceedings are available, after giving opportunity to the petitioner. There shall be no order as to costs.

As a sequel, pending miscellaneous applications, if any, shall stand closed.

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R. RAGHUNANDAN RAO, J

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HARINATH.N, J

Js.

HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO

&

HON'BLE SRI JUSTICE HARINATH. N

W.P.No.1706 of 2025

(per Hon'ble Sri Justice R. Raghunandan Rao)

5th February, 2025

Js