



W.P.(MD) Nos.16463 & 16884 of 2018
and
W.M.P.(MD) Nos.14599, 14905 & 14906 of 2018

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D.BHARATHA CHAKRAVARTHY.,J

The matter is listed today under the caption ‘for being mentioned’.

2. This Court granted the relief to the petitioner when a penalty is imposed both on the individual, who is carrying on the business as proprietaryship and also on the proprietary concern. When the penalty imposed on the proprietary concern as per Para. 25(G) is sought to be removed from the impugned order, when para. 25(G) imposes penalty of Rs.5,00,000/- and Rs.2,00,000/-, only Rs.5,00,000/- is mentioned in the order.

3. In view thereof, in the operative portion contained in paragraph No.24 (ii) shall be substituted as follows:

“(ii) W.P.(MD) No.16463 of 2018 is partly allowed on the following extent:-

The impugned Order-in-Original and the order of the Appellate Authority shall send set aside only to the limited extent of paragraph 25(G), whereby a penalty of Rs.5,00,000/- and Rs.2,00,000/- has been imposed separately on M/s.Rajeshwari Traders. In all other respects, the Order-in-Original as well as the order of the Appellate Authority shall stand confirmed.



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No costs. Consequently, the connected Miscellaneous Petitions are closed.”

16.03.2026

apd

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