

**HON'BLE Ms. JUSTICE G. ROHINI
and
HON'BLE SRI JUSTICE T. SUNIL CHOWDARY**

WRIT PETITION No.39079 of 2013

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Date: December 31, 2013

Between:

M/s. Rice N Rice, D.No.27-20-24,
Shop No.3 & 4, Governorpet,
Vijayawada, rep. by its Proprietrix
Smt. Pushpa K. Salwani.
... Petitioner

And

1. The State of Andhra Pradesh,
Rep. by its Principal Secretary,
Revenue (CT-II) Department,
Hyderabad & 3 others.
... Respondents

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WRIT PETITION No.39079 of 2013

ORDER: (Per Hon'ble Ms. Justice G. Rohini)

Aggrieved by the Assessment Order dated 27.09.2013 made under the provisions of the A.P. VAT Act, 2005, the petitioner filed an appeal before the 2nd respondent on 02.12.2013.

It is stated that the petitioner also filed an application on 26.12.2013 seeking stay of recovery of the disputed tax.

In the meanwhile the impugned notice dated 10.12.2013 came to be issued under the A.P. Revenue Recovery Act, 1864 proposing to sell the attached movable property of the petitioner for realization of the amount due under the Assessment Order treating the petitioner as a defaulter. Aggrieved by the same, the present writ petition is filed.

We have heard the learned counsel for both the parties.

Having regard to the fact that the petitioner's application for stay of recovery of the disputed tax is yet to be considered by the 2nd respondent, we deem it appropriate to protect the interest of the petitioner till an appropriate order is passed by the 2nd respondent on the said application. Accordingly, without expressing any opinion on merits of the case, the impugned sale notice dated 17.12.2013 is set aside and the Writ Petition is disposed of with a direction to the respondent No.2 to dispose of the petitioner's application for stay following due process of law as expeditiously as possible preferably within a period of two weeks from the date of receipt a copy of this order. Till such time, no coercive steps shall be taken against the petitioner for recovery of the amounts due under the Assessment Order dated 27.09.2013.

W.P.M.P. No.39079 of 2013 shall stand closed in consequence. No costs.

G. ROHINI, J

T. SUNIL CHOWDARY, J

Date: December 31, 2013.

Note:

Issue C.C. in three days.

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HON'BLE Ms. JUSTICE G. ROHINI
AND
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