THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLR SRI JUSTICE M.SATYANARAYANA MURTHY

<u>WRIT PETITION NO.38554 OF 2015</u>

<u>ORDER:</u> {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Heard Sri Challa Gunaranjan, learned counsel for the petitioner, and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes and, with their consent, this Writ Petition is disposed of at the stage of admission. Questioning the order dated 27.08.2015, passed by the Additional Commissioner of Commercial Tax rejecting their application for grant of stay of collection of penalty levied under Section 53 (1) (i) of the Andhra Pradesh Value Added Tax Act, 2005 ("the Act" for brevity), the petitioner has invoked the jurisdiction of this Court.

Aggrieved by the assessment order passed by the assessing authority, the petitioner hitherto filed W.P.No.10800 of 2015. This Court, by order in W.P.M.P.No.14280 of 2015 in W.P.No.10800 of 2015 dated 17.04.2015, granted interim suspension of the assessment order on condition that the petitioner deposited 25% of the disputed tax within a period of eight weeks. Consequent upon the earlier assessment order, the assessing authority passed an order of penalty under Section 53 (1) (i) of the Act. Aggrieved thereby, the petitioner preferred an appeal before the Appellate Deputy Commissioner and, on the stay petition being rejected, they invoked the jurisdiction of the revisional authority, i.e., the Additional Commissioner, Commercial Taxes (Legal) who dismissed the revision. Aggrieved thereby, the present writ petition.

As the assessment order has been suspended on condition that the petitioner deposits 25% of the disputed tax, we consider it appropriate to direct stay of the order of penalty also, pending disposal of the appeal by the Deputy Commissioner of Commercial Taxes on condition that the petitioner deposits 25% of the disputed penalty within a period of six (6) weeks from today. Credit shall be given for any amount paid in this regard.

The Writ Petition is, accordingly, disposed of. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

27th November 2015

RRB