HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

Writ Petition No.4947 of 2015

Order: (Per Justice R. Subhash Reddy)

Petitioner seeks quashing of the order of the 3rd respondent dated 29.01.2015 vide proceedings LII(1)/3/2015, rejecting grant of interim stay of collection of the disputed tax, pending disposal of the appeal before the 2nd respondent.

As per the assessment order dated 25.03.2014, tax payable by the petitioner was quantified at Rs.26,62,934/-. It is stated that, out of the said amount of tax quantified, petitioner has already paid substantial amount and the balance tax payable is Rs.17,76,096/-. When the 2nd respondent refused to grant stay of collection of the disputed tax, petitioner filed revision petition before the 3rd respondent, who also refused to grant stay of collection of the disputed tax. Challenging the said orders of the respondents-authorities, this Writ Petition is filed.

We have heard learned counsel for the parties.

In view of the pendency of appeal before the 2nd respondent, Appellate Deputy Commissioner, it is not necessary to deal with various issues raised by the petitioner in detail at this stage, including the input tax credit claimed on L.P.G. As major component of tax is on the disallowance of the input tax credit on L.P.G., we deem it appropriate to dispose of the Writ Petition with a direction to the respondents not to take any coercive steps for collecting balance tax payable by the petitioner-assessee, on condition of the petitioner paying Rs.6,00,000/- (Rupees Six Lakh only) within a period of six weeks from today, which shall be subject to further orders to be passed by the 2nd respondent-appellate authority. The

2nd respondent-appellate authority shall dispose of the appeal filed by the petitioner, not later than four months from the date of receipt of this order.

Subject to the above, Writ Petition is disposed of. No order as to costs. As a sequel, miscellaneous petitions if any pending stand closed.

R. SUBHASH REDDY, J

A. SHANKAR NARAYANA, J

March 2, 2015
MRR