

THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 30426 of 2015

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ORDER:- (per Hon'ble Sri Justice G. Chandraiah)

This writ petition is filed seeking stay of collection of disputed tax, pending disposal of the appeal before the A.P. VAT Appellate Tribunal, Visakhapatnam in T.A.No.32 of 2015.

2. Heard learned counsel for the petitioner and the learned Government Pleader.

3. A perusal of the record reveals that the claim of the assessee that no tax is liable for re-possessed vehicles on account of default committed by the borrower, was accepted by the Assessing Officer. However, the said orders came to be revised by the revisional authority by its order dated 26.02.2015. As against the said revisional order, the petitioner filed an appeal before the Tribunal in T.A.No.32 of 2015 along with a stay petition vide TMP No.9 of 2015. The Tribunal took up the stay petition and granted stay, directing to list the matter on 23.07.2015 with a further direction that no adjournment will be granted on that day and the matter would be heard for final disposal. Thereafter, the Judicial Officer who is presiding over the Tribunal came to be transferred and now the post is lying vacant on account of which the Tribunal is not functioning.

4. Learned counsel for the petitioner submits that the petitioner has filed a stay extension petition on 27.07.2015 vide TMP No.27 of 2015, but the same could not be taken up on account of the vacancy of Presiding Officer in the Tribunal.

5. In the circumstances, considering the fact that the petitioner had already deposited Rs.1,31,02,563/- as against the total demand of about Rs.2.62 crores, there shall be stay of recovery of disputed tax until the Tribunal passes orders either in the stay extension petition or the main appeal itself, whichever is earlier.

6. Accordingly, the writ petition is disposed of. No costs. Miscellaneous petitions, if any pending, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

23rd September, 2015

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