IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH
W.P. No. 23141 of 2015

Between:

M/s. Sri Anjaneya Enterprises .. Petitioner

And

State of Andhra Pradesh
and three others .. Respondents

Date of Judgment Pronounced: 27.07.2015

SUBMITTED FOR APPROVAL:

HON'BLE SRI JUSTICE G. CHANDRAIAH
&
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

1. Whether Reporters of Local newspapers may be allowed to see the judgments? Yes/No

2. Whether the copies of judgment may be marked to Law Reporters/Journals Yes/No

3. Whether Their Ladyship/Lordship wish to see the fair copy of the judgment? Yes/No

O R D E R:- (per Hon'ble Sri Justice Challa Kodanda Ram)

The order dated 15.07.2015 passed by the 3rd respondent-Additional Commissioner (CT-Legal) refusing to grant stay of collection of disputed tax relating to the assessment year 2003-2004 pending disposal of the appeal preferred by the petitioner before the Sales Tax Appellate Tribunal, Visakhapatnam, is under challenge in this writ petition.

The main contention of the learned counsel for the petitioner-company is that tax has been levied on the petitioner on various components which otherwise are not liable to be taxed. For instance, collection of tax on the alleged purchase of Light Liquid Paraffin from M/s.Columbia Petro Chemicals Private Limited, Mumbai. There are also other instances to which the learned counsel has drawn the attention of this Court. He further submits that the petitioner has already paid 50% of the disputed tax pending consideration of the appeal before the Tribunal.

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Tax (A.P.)

and perused the material placed on record.

Having considered the rival submissions and in view of the fact that on earlier occasions, this Court had already granted stay of payment of 1/3rd of the disputed tax and considering the fact that in the present case 50% of the disputed tax is stated to have been deposited by the petitioner and the same has not been denied by the learned Government Pleader, we deem it appropriate to dispose of the writ petition with the following observation:

> "There shall be stay of collection of balance amount of the disputed tax pending disposal of the appeal said to have been preferred by the petitioner before the Sales Tax Appellate Tribunal, Visakhapatnam."

With the above observation, the writ petition is disposed of. No order as to costs.

As a sequel to the disposal of the writ petition, Miscellaneous Petitions, if any pending, shall stand disposed of as infructuous.

G. CHANDRAIAH, J

27.07.2015

CHALLA KODANDA RAM,J

Note: Furnish copy in two days

b/o

bcj