

**HON'BLE SRI JUSTICE G.CHANDRAIAH**

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**HON'BLE SRI JUSTICE CHALLA KODANDA RAM**

**W.P. No. 35418 of 2015**

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**DATE: 30-10-2015**

Between:

M/s. Sri Sai Anusha Agencies .. Petitioner

and

The Commercial Tax Officer

and three others .. Respondents

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**ORDER:-** (per Hon'ble Sri Justice Challa Kodanda Ram)

an application before the 3<sup>rd</sup> respondent – Additional Commissioner (CT) Legal, seeking stay of collection of the balance disputed penalty of Rs.97,922/- for the tax period from January, 2008 to June, 2012. Now, the petitioner's grievance is the 3<sup>rd</sup> respondent, by common order dated 02.01.2015, rejected the stay application. Hence, the present writ petition is filed seeking to set aside the order dated 02.01.2015.

The learned counsel for the petitioner has submitted that against the impugned common order dated 02.01.2015, the petitioner filed W.P.No.25914 of 2015, and this Court, while disposing of the writ petition, granted stay of collection of balance disputed tax on condition that the petitioner pays 50% of the disputed amount within a period of eight weeks from the date of the order. The learned counsel has also submitted that against the demand of the disputed penalty of Rs.1,49,549/-, the petitioner has already paid a sum of Rs.51,627/- as is evident from the Urgent Notice dated 03.06.2015 issued by the 1<sup>st</sup> respondent, and prays to grant stay of collection of the disputed penalty.

Heard the learned counsel for both the parties and perused the material placed on record.

The submissions made by the learned counsel for the petitioner remain uncontroverted by the learned Government Pleader for Commercial Tax. Considering the fact that the tax amount itself is in dispute and the appeal said to have been filed by the petitioner before the Tribunal is pending adjudication and in view of the fact that the petitioner has already paid a sum of Rs.51,627/- towards penalty, we deem it appropriate to dispose of the writ petition with the following direction:

“There shall be stay of collection of the balance disputed penalty of Rs.97,922/- till disposal of the appeal in T.A.No. 27 of 2014 preferred by the petitioner before the Tribunal.”

With the above direction, this 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.

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**G. CHANDRAIAH, J**

30.10.2015

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**CHALLA KODANDA RAM,J**

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