HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
HON'BLE DR. JUSTICE B. SIVA SANKARA RAO

WRIT PETITION Nos.1836 and 1844 of 2015

COMMON ORDER : (Per Justice R. Subhash Reddy)

Heard learned counsel for the parties. As the petitioner in both these writ petitions is same, they are heard together and are disposed of by this common order.

2. The writ petition in W.P.No.1836 of 2015 is filed, questioning the order dated 30.12.2014 passed by the 1st respondent in Proceedings No.LIII(2)/146/2014, rejecting his application for grant of stay of recovery of balance tax payable pending disposal of appeal before the appellate Tribunal.

3. The writ petition in W.P.No.1844 of 2015 is filed against the order dated 30.12.2014, passed by the 1st respondent in Proceedings No.LIII(2)/147/2014, rejecting the request of petitioner to grant stay of collection of disputed penalty pursuant to order of the assessing authority, dated 11.12.2013.

4. Petitioner is an authorized distributor of M/s.TATA Motors Limited and also runs service centre. He is a registered dealer under the A.P.VAT Act. Pursuant to audit of the records of petitioner, assessment proceedings

were initiated mainly on the ground that petitioner has not declared the receipts under works contract and excluded such turnover. The assessing authority has passed orders determining the tax payable by the petitioner for the tax period of 2009-10 at Rs.27,81,060/-. Consequently, penalty order is passed. Against both the orders, when the appellate authority refused to grant interim orders, the petitioner carried the matter by way of revision before the Joint Commissioner, pending disposal of appeals before the Tribunal. In view of rejection of review, both these writ petitions are filed.

5. In these writ petitions, it is contended by the learned Government Pleader that out of the disputed tax of Rs.27,81,060/-, the petitioner has already paid an amount of Rs.1,00,000/- on 03.01.2014, Rs.3,00,000/- on 23.01.2014 and Rs.10,44,837/- on 28.02.2014, totalling to Rs.14,44,837/- and still an amount of Rs.13,36,223/- is payable towards the balance disputed tax, penalty and interest.

6. From the above said particulars furnished by the learned Government Pleader, it is clear that more than 50% of disputed amount is already paid by the petitioner and appeals are pending before the appellate Tribunal. Though the validity of the impugned proceedings is questioned on several grounds, in view of pendency of

appeals before the appellate Tribunal, we are of the view that it is not necessary to go into merits of the matter at this stage.

7. For the aforesaid reasons, we deem it appropriate to dispose of these writ petitions directing the appellate Tribunal to dispose of the appeals preferred by the petitioner as expeditiously as possible, preferably within four months from the date of receipt of this order. Till such disposal of appeals by the appellate Tribunal, respondents are directed not to take any coercive steps for recovery of balance tax, penalty and interest from the petitioner.

8. Both the writ petitions are disposed of subject to the above directions. No order as to costs.

Pending miscellaneous applications, if any, shall stand closed.

R. SUBHASH REDDY, J

DR.B.SIVA SANKARA RAO, J

4th February 2015
ajr