

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

W.P. No. 20192 of 2015

DATE: 21.08.2015

Between:

M/s. Venlax Flexy Packs Pvt. Ltd.
Petitioner

and

The Commercial Tax Officer and three others

.. Respondents

-
-
-
-
-

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

Two separate appeals are said to have been preferred by the petitioner on 06.12.2014 before the Sales Tax Appellate Tribunal, Visakhapatnam (for brevity "the Tribunal") against the Common Order dated 16.09.2014 passed by the

3rd respondent-Appellate Deputy Commissioner(CT), Vijayawada, challenging levy of tax and penalty. Now, the main grievance of the writ petitioner is that the Tribunal has not passed any orders on the appeals, however the 2nd respondent-Deputy Commercial Tax Officer issued Dstraint Order dated 09.06.2015 proposing to initiate coercive action against recovery of the disputed tax. Hence, the present writ petition is filed seeking appropriate directions.

The learned counsel for the petitioner has submitted that pending adjudication of the appeals, the petitioner has already paid Rs.2,40,000/- out of the demanded disputed tax and penalty which includes pre-deposit, however, he could not pay the tax for the periods 2013-14 and 2015-2016 due to financial stringency and is making efforts to pay the admitted tax.

Heard the learned counsel for both the parties and

perused the material placed on record.

This Court, by an order dated 10.07.2015, granted stay of all further proceedings in pursuance of the Distrain Order dated 09.06.2015 passed by the 2nd respondent subject to the condition that the petitioner pays tax amount of Rs.96,104/- on or before 21.08.2015. Today, the learned counsel for the petitioner has submitted that the petitioner has complied with the conditional interim order dated 10.07.2015.

Considering the rival submissions and in view of the fact that part of the disputed tax and penalty is alleged to have been deposited by the petitioner and the conditional interim order dated 10.07.2015 has been complied with and these facts have not been denied by the learned Special Standing Counsel for Commercial Tax (Andhra Pradesh) appearing for the respondents, this Court, without going into the merits of the matter, deems it appropriate to dispose of the writ petition with the following direction:

“There shall be stay of collection of balance amount of the disputed tax and penalty pending disposal of the appeals in T.A.Nos.70 and 71 of 2015 said to have been preferred by the petitioner on 06.12.2014 before the Sales Tax Appellate Tribunal, Visakhapatnam.”

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.

G. CHANDRAIAH, J

21.08.2015

CHALLA KODANDA

RAM,J

bcj