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

WRIT PETITION No.6018 of 2015

ORDER: (*Per Hon'ble Sri Justice R. Subhash Reddy*)

Heard learned counsel for the petitioner and learned Special Standing Counsel for Commercial Taxes appearing for the respondents.

In this writ petition, the petitioner has questioned the order dated 19.01.2015 in CCT's Ref.No.LII(1)/134/2014 passed by the 3rd respondent-Additional Commissioner (CT) Legal, rejecting the application filed for grant of stay of collection of the disputed tax.

The petitioner, who is a works contractor, executed the work of maintenance of stacker-III of Visakhapatnam Port Trust. He is a registered dealer on the rolls of the Commercial Tax Officer, Dabagardens, Visakhapatnam under the provisions of A.P. VAT Act, 2005. For the tax period from June, 2011 to March, 2012, the assessing authority has passed the assessment order dated 05.12.2012, but subsequently the same was revised by the 2nd respondent-Deputy Commissioner (CT), Visakhapatnam through order dated 26.04.2014 in Rc.No.75/2014, A9. As per the orders of the revisional authority, tax payable by the petitioner is Rs.7,73,234/-. As against the same, the petitioner carried the matter by way of appeal before the Sales Tax Appellate Tribunal, Visakhapatnam (for short 'the Tribunal'). It is stated that the petitioner has paid 25% of the disputed tax as per the condition precedent for filing an appeal before the appellate authority. Pending the appeal before the Tribunal, the petitioner filed an application, seeking stay of collection of the balance disputed tax, before the 3rd respondent-Additional Commissioner (CT) Legal, but the same is rejected by impugned order dated 19.01.2015. Hence, this writ petition.

Though various grounds are raised assailing the validity of the order of the 2nd respondent, in view of the pendency of appeal before the Tribunal, it is not desirable to go into merits of the case at this stage. However, as much as the petitioner has already paid 25% of the disputed tax and the appeal preferred by him before the Tribunal is pending, we deem it appropriate to dispose of the writ petition with the direction to the Tribunal to dispose of the appeal filed by the petitioner as expeditiously as possible, preferably within a period of four months from the date of receipt of a copy of this order. Further, the respondents shall not take any coercive steps to recover the balance disputed tax from the petitioner pending disposal of the appeal filed before the Tribunal.

Subject to the above directions, the writ petition is disposed of. No order as to costs.

As a sequel, miscellaneous petitions, if any, pending shall stand closed.

JUSTICE R.SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

11.03.2015
v v