

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLR SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION No. 38830 OF 2015

ORDER: (Per the Hon'ble Sri Justice Ramesh Ranganathan)

Both Sri S. Dwarakanath, learned counsel for the petitioner and Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes would agree that the Appellate Deputy Commissioner has passed the impugned order dated 30.10.2015 in ignorance of the judgment of this Court in ***K.G.F. Cottons (P) Ltd v. Assistant Commissioner (CT) LTU and others*** .

The impugned order is, therefore, set aside. The Appellate Deputy Commissioner shall, after giving the petitioner an opportunity of personal hearing, pass an order afresh at the earliest and, in any event, not later than one month from the date of receipt of a copy of this order. Needless to state that, while passing an order afresh, the Appellate Deputy Commissioner shall follow the judgment of the Division Bench of this Court in ***K.G.F. Cottons (P) Ltd v. Assistant Commissioner (CT) LTU and others***.

As the petitioner had the benefit of an interim stay pending disposal of the appeal by the Appellate Deputy Commissioner earlier, and as the order of the Appellate Deputy Commissioner is now set aside, the respondents shall not take any coercive steps for recovery of the disputed tax till orders are passed afresh by the Appellate Deputy Commissioner and are communicated to the petitioner.

The Writ Petition is, accordingly, disposed of. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall also stand dismissed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

Date: 01.12.2015

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