

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

WRIT PETITION No.9427 of 2015

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

This writ petition is filed by the petitioner questioning the JC Order No.46/2015/CCT's Ref.LIII(2)/17/2015, dated 28.02.2015, passed by the 1st respondent-Joint Commissioner (CT)-I, Hyderabad, refusing to grant stay of collection of the disputed penalty.

2. The petitioner is a Firm engaged in the execution of Civil and Engineering Work contracts and is a VAT registered dealer on the rolls of the 3rd respondent-Commercial Tax Officer, Mehdipatnam Circle, Hyderabad. As against the levy of penalty vide orders in Form VAT-203, dated 31.7.2013, passed by the 3rd respondent, the petitioner has preferred an appeal before the 2nd respondent-Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad. When the 2nd respondent passed orders dated 19.12.2014, refusing to grant stay of collection of disputed penalty, the petitioner further carried the matter in revision before the 1st respondent-Joint Commissioner (CT)-I, Hyderabad, who passed the impugned order 28.2.2015 refusing to grant stay of collection of disputed penalty. Hence, the present writ petition.

3. It is submitted by the learned counsel for petitioner that even against the order levying penalty, an appeal is pending before the 2nd respondent-Appellate Deputy Commissioner (CT).

4. Having regard to the contentions raised by the petitioner, as it

is represented that as against the order passed by the 3rd respondent imposing penalty, an appeal is pending before the 2nd respondent-Appellate Deputy Commissioner (CT), Hyderabad, and further the petitioner has already paid 12.5% of the disputed penalty, which is a condition precedent for filing an appeal, we deem it appropriate to dispose of the writ petition directing the respondents not to take any coercive steps for recovery of balance disputed penalty payable by the petitioner till disposal of the appeal. The 2nd respondent-Appellate Deputy Commissioner (CT), Hyderabad, shall dispose of the appeal filed by the petitioner as expeditiously as possible, preferably within a period of two months from the date of receipt of a copy of this order.

5. Subject to the above directions, this writ petition is disposed of, at the admission stage. As a sequel, miscellaneous petitions pending, if any, shall stand closed. No order as to costs.

JUSTICE R. SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

06.04.2015.

Msr

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