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

WRIT PETITION No.3163 of 2015

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

This writ petition is filed questioning the order dated 31.12.2014 in CCT's Ref.No.L-II(1)/147/2014 passed by the 3rd respondent-Additional Commissioner (CT), Legal.

The petitioner is a registered dealer under the provisions of the A.P. VAT Act, 2005 and an assessee on the rolls of the 4th respondent-Commercial Tax Officer, Steel Plant Circle, Visakhapatnam. For the period 2005-06 to 2008-09, the 1st respondent-Assistant Commissioner (CT) Audit, audited the books of accounts of the petitioner and passed the assessment order dated 04.03.2009. While so, the 2nd respondent-Deputy Commissioner (CT), Visakhapatnam, exercising the revisional powers under Section 32 of the A.P. VAT Act, passed the order dated 19.02.2013, revising the assessment order passed by the 1st respondent by confirming the short levy of tax of Rs.58,070/- proposed in the show cause notice dated 15.04.2011. Against the same, after paying 25% of the disputed tax, the petitioner preferred appeal before the Sales Tax Appellate Tribunal, Visakhapatnam and the same is pending. Pending the said appeal, the petitioner filed stay application before the 3rd respondent, who by the impugned order dated 31.12.2014 rejected the said stay application. Hence, this writ petition.

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Tax (A.P.) appearing for the respondents.

It is brought to the notice of this Court that a batch of similar writ petitions is pending before this Court and that when similar issue arose for consideration in the case of other assessee, the main dealer filed appeal along with the stay application before the Sales Tax Appellate Tribunal and, pending disposal of the appeal, the Tribunal allowed the stay application filed along with the appeal.

Having regard to the facts of the case and quantum of tax involved, we deem it appropriate to dispose of the writ petition, directing the respondents not to take coercive steps to realise the balance disputed tax of Rs.43,550/- out of the total disputed tax of Rs.58,070/-, pending disposal of the appeal filed by the petitioner before the Sales Tax Appellate Tribunal, and the Sales Tax Appellate Tribunal is directed to dispose of the appeal preferred by the petitioner as expeditiously as possible, preferably within a period of six months from the date of receipt of a copy of this order.

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

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

JUSTICE R. SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

13.02.2015
v v