

**THE HON'BLE SRI JUSTICE G. CHANDRAIAH**

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**AND**

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**THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM**

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**WRIT PETITION No. 26291 of 2015**

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**ORDER:**

The petitioner is engaged in the business of manufacture of cream wafers and is an assessee on the rolls of the 1<sup>st</sup> respondent. On an authorisation issued by the 3<sup>rd</sup> respondent, the 2<sup>nd</sup> respondent conducted audit and passed Assessment of Value Added Tax in Form VAT 305 dated 31.12.2013 for the tax period 2010-11 to 2012-13 under the AP VAT Act. Aggrieved by the same, the petitioner preferred appeal before the Telangana VAT Appellate Tribunal in T.A.No.194 of 2014. Subsequently, the 2<sup>nd</sup> respondent vide proceedings dated 17.11.2014 levied a penalty of Rs.3,65,441/- which is equivalent of 25% of the tax of Rs.14,61,765/-. Aggrieved by the levy of penalty, the petitioner filed appeal before the Tribunal along with a stay petition before the 4<sup>th</sup> respondent. The 4<sup>th</sup> respondent by proceedings dated 26.02.2015 rejected the stay petition. Hence, this writ petition.

2. Heard learned counsel for the petitioner and the learned Special Government Pleader for Commercial Taxes (Telangana).

3. Learned counsel for the petitioner submits that the petitioner has already paid 50% of the disputed tax of Rs.14,61,765/- consequent to the orders of this Court in W.P.No.22436 of 2014.

4. Considering the fact that the petitioner has paid 50% of the disputed tax, there shall be stay of collection of penalty till disposal of the appeal before the Tribunal.

5. Accordingly, the writ petition is disposed of. No costs. Miscellaneous petitions, if any pending, shall stand closed.

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**G. CHANDRAIAH, J**

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**CHALLA KODANDA RAM, J**

24<sup>th</sup> August, 2015

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