HON'BLE SRI JUSTICE G.CHANDRAIAH
&
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

W.P. No. 26615 of 2015

DATE: 28-08-2015

Between:

M/s. Nagavali Solvent Oils (P) Ltd. .. Petitioner

and

The State of A.P.
rep. by its Prl. Secretary
and three others .. Respondents

O R D E R:- (per Hon'ble Sri Justice Challa Kodanda Ram)

An appeal is said to have been preferred by the petitioner before the Sales Tax Appellate Tribunal, Visakhapatnam (for brevity "the Tribunal") against the revisional proceedings dated 22.11.2014 passed by the 3rd respondent-Deputy Commissioner (CT) confirming the proposed levy of tax of Rs.6,42,062/- by way of revision of assessment for the year 2008-2009. It is averred that inasmuch as the Tribunal has no power to grant stay of collection of tax in cases where appeal is filed against the revisional order of the Deputy Commissioner, the petitioner filed an application seeking stay of collection of the demanded tax before the 2nd respondent - Additional Commissioner (CT – Legal). Now, the main grievance of the writ petitioner is that the 2nd respondent, vide proceedings dated 27.03.2015, rejected the application for stay on the ground that no evidence is placed on record. Hence, the present writ petition is filed seeking to grant stay of collection of the disputed tax.

Sri P.Girish Kumar, learned counsel for the petitioner, has submitted that at the time of filing the appeal before the Tribunal, the petitioner pre-deposited

25% of the disputed tax.

In view of the submissions made by the learned counsel for both the parties and having perused the material placed on record, this Court, without going into the merits of case, deems it appropriate to dispose of the writ petition with the following direction:

> "There shall be stay of collection of the disputed tax subject to the condition that the petitioner deposits 50% of the demanded amount, pending disposal of the appeal said to have been preferred by the petitioner. The pre-deposit of 25% alleged to have been made by the petitioner shall be given credit to for the purpose of calculating 50% of the tax."

With the above direction, this writ petition is disposed of. No order as to costs.

As a sequel to the disposal of the writ petition, Miscellaneous Petitions, if any pending, shall stand disposed of as infructuous.

G. CHANDRAIAH, J

28.08.2015

CHALLA KODANDA RAM,J

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