/ THE HON'BLE SRI JUSTICE R. SUBHASH REDDY

AND

THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO

WRIT PETITION No.11949 OF 2015

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

This Writ Petition is filed seeking to declare the action of respondent Nos.1 and 2 in initiating coercive steps to recover the balance disputed tax payable by the petitioner, pending disposal of the appeal before the Sales Tax Appellate Tribunal, by issuing Form No.4, as illegal and arbitrary.

Petitioner is a Private Limited Company carrying on business in manufacture and sale of Rough Castings and Machined Castings and is a dealer registered under the provisions of Andhra Pradesh Value Added Tax Act, 2005. Respondent No.2 has passed assessment order levying tax of Rs.30,78,744/- by refusing the claim of the petitioner for in-put tax credit. Aggrieved by the same, petitioner has filed an appeal before the Appellate Deputy Commissioner (CT), Vijayawada – respondent No.3 along with a stay petition. Pending disposal of the appeal, as the stay petition was rejected, he filed a revision before the Additional Commissioner (CT) (Legal), Hyderabad – respondent No.4 seeking stay of collection of balance disputed tax. By order, dated 29.04.2013, respondent No.4 granted stay of collection of balance disputed tax on payment of 50% of the total disputed tax. Subsequently, by order, dated 21.06.2013, respondent No.3 has dismissed the appeal. Aggrieved by the same, petitioner has filed an appeal before the Sales Tax Appellate Tribunal, which is pending consideration.

It is submitted by the learned counsel for petitioner that pursuant to the order of respondent No.4, 50% of the disputed tax was already deposited.

Though various pleas are raised, it is not necessary to deal with them in this Writ Petition, in view of the pendency of appeal before the Sales Tax Appellate Tribunal. Inasmuch as the petitioner has already deposited 50% of the disputed tax, we deem it appropriate to dispose of the Writ Petition with a direction to the respondents not to take any coercive steps to enforce the demand notice issued in Form No.4, pending disposal of the appeal before the Sales Tax Appellate Tribunal. The Appellate Tribunal is directed to dispose of the appeal as expeditiously as possible, preferably within a period of four (4) months from today.

Subject to the above, the Writ Petition is disposed of. Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

R. SUBHASH REDDY, J

Dr. B. SIVA SANKARA RAO, J

April 23, 2015

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