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

WRIT PETITION No.2935 of 2015

ORDER: (Per Justice R. Subhash Reddy)

This Writ Petition is filed with the following prayer:

> "… to issue Writ of Mandamus or any other appropriate writ or order or direction declaring the action of the 2nd respondent in dismissing the stay petition by proceedings dated 04.02.2015 in CCT's Ref.No.LIII(2)/150/2014 (JC order No.34/2015), as arbitrary, contrary to the provisions of the Act, and also in violation of principles of natural justice and rule of law and consequently set aside the same as null and void and grant stay of collection of disputed tax of Rs.66,04,026/- for the year 2011-12, pending pronouncement of orders by the 3rd respondent in Appeal No.A/28/2014-15 heard and reserved for orders on 28.01.2015 and pass other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case."

2. The petitioner is a Government of India Enterprise i.e., M/s.Indian Railway Catering and Tourism Corporation Limited. The 4th respondent-Assistant Commissioner (CT) LTU, Secunderabad Division, passed assessment orders dated 24.06.2014 in A.O.No.1365 assessing the tax payable by the petitioner at Rs.66,69,981/- under the A.P.Value Added Tax Act, 2005.

3. As against the same, petitioner carried the matter by

way of appeal before the 3rd respondent-Appellate Deputy Commissioner and sought for interim orders. The appeal is pending before the 3rd respondent and the interim application, to grant stay, is dismissed by order dated 04.02.2015.

4. Learned counsel for the Petitioner submitted that the Appellate Deputy Commissioner after hearing the appeal finally on 28.01.2015, by refusing to grant interim stay, reserved the appeal for Judgment. Hence, this Writ Petition.

5. In view of pendency of the appeal before the Appellate Deputy Commissioner, we deem it appropriate to dispose of the writ petition directing the respondents not to take any coercive steps to realize the balance tax payable by the petitioner, pursuant to the order dated 24.06.2014, until judgment is delivered by the Appellate Deputy Commissioner in the appeal preferred by the petitioner herein. It is made clear that the Appellate Deputy Commissioner shall pass appropriate orders, in the appeal, by following due procedure contemplated under law and communicate the same to the petitioner.

6. Writ Petition is accordingly disposed of. No order as to costs. As a sequel, miscellaneous petitions if any pending shall stand closed.

R. SUBHASH REDDY, J

Dr. B. SIVA SANKARA RAO, J

February 12, 2015
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