

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

WRIT PETITION No.6855 of 2015

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

This writ petition is filed by the petitioner questioning the Garnishee Notice dated 27.2.2015 issued by the 1st respondent-Commercial Tax Officer, Putur, to the 4th respondent-Manager, ICICI Bank, Noida, Uttar Pradesh, directing them to pay the balance disputed tax towards Central Sales Tax for the period 2011-12, consequent upon the order dated 12.2.2015 passed by the 3rd respondent-Appellate Deputy Commissioner (CT), Kurnool, rejecting to grant stay of collection of balance disputed tax for the said period.

2. The petitioner is engaged in the business of manufacture of Automobile parts and Accessories and is a registered dealer on the rolls of 1st respondent-Commercial Tax Officer, Putur, with TIN No.37126212911. As against the assessment orders passed under the provisions of the Central Sales Tax Act, 1957, the petitioner has preferred an appeal before the 3rd respondent-Appellate Deputy Commissioner (CT), Kurnool. Pending the appeal, the application filed by the petitioner for interim stay of collection of disputed tax was rejected by the 3rd respondent vide order dated

12.2.2015. Challenging the said order, the petitioner has preferred a revision before the 2nd respondent-Joint Commissioner (CT) Legal, Hyderabad, and the same is pending adjudication. Pursuant to the rejection order dated 12.2.2015 passed by the 3rd respondent, the 1st respondent has issued Garnishee Notice dated 27.2.2015, directing the 4th respondent-Manager, ICICI Bank, Noida, Uttar Pradesh, to pay the balance disputed tax towards Central Sales Tax for the period 2011-12. Hence, the present writ petition.

3. Heard learned counsel for the petitioner as well as the learned Special Standing Counsel for Commercial Tax and perused the impugned Garnishee Notice dated 27.2.2015.

4. As against the order dated 12.2.2015 passed by the 3rd respondent rejecting to grant stay of collection of disputed tax, since a revision is filed by the petitioner before the 2nd respondent only on 16.3.2015, we deem it appropriate to dispose of the writ petition with a direction to the 2nd respondent-revisional authority to dispose of the said revision as expeditiously as possible. Till disposal of the revision by the 2nd respondent, the impugned Garnishee Notice dated 27.2.2015 shall not be enforced.

5. Subject to the above directions, this writ petition is disposed of, at the admission stage. As a sequel, miscellaneous petitions pending, if any, shall stand

closed. No order as to costs.

REDDY

JUSTICE R. SUBHASH

RAO

17.03.2015.

Msr

Dr. JUSTICE B.SIVA SANKARA

HON'BLE SRI JUSTICE R.SUBHASH REDDY
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