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

WRIT PETITION No.2455 of 2015

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

This writ petition is filed questioning the order dated 09.01.2015 in CCT's Ref.No.L-II(1)/161/2014 passed by the 2nd respondent-Additional Commissioner (CT), Legal, Hyderabad, confirming the order of the 5th respondent-Appellate Deputy Commissioner (CT), Visakhapatnam, refusing to grant stay on the disputed tax of Rs.11,18,482/- pending disposal of the appeal.

The petitioner is a company engaged in the business of manufacture of bolts, nuts and washers for transmission towers and it is a registered dealer and assessee on the rolls of the 1st respondent under the provisions of the A.P. VAT Act, 2005 and Central Sales Tax Act, 1957. Based on the audit report for the tax period from April 2010 to August, 2012, the 4th respondent-Deputy Commercial Tax Officer, Narsipatnam, Visakhapatnam has passed an assessment order, determining the tax payable by the petitioner at Rs.13,77,801/-. As against the same, the petitioner preferred an appeal along with stay application before the 5^{th} respondent. Pending disposal of the appeal, by order dated 13.08.2014, the 5^{th} respondent rejected the petition filed by the petitioner for grant of stay of collection of disputed tax. Aggrieved thereby, the petitioner carried the matter by way of revision application to the revisional authority, who has passed the impugned stay rejection order dated 09.01.2015.

Heard learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes (A.P.) appearing for the respondents.

In this writ petition, though the petitioner has raised several grounds questioning the validity of the order of the assessing authority, in view of the pendency of the appeal before the appellate authority, we are of the view that it is not desirable to go into the merits of the matter. However, since the petitioner has already paid 12.5% of the disputed tax as a condition precedent for filing of an appeal before the appellate authority and having regard to the issues that fall for consideration in this appeal, we deem it appropriate to dispose of the writ petition, directing the respondents not to take any coercive steps to realise the balance tax amount on condition of the petitioner depositing 50% of the disputed tax within a period of six weeks from today. It is made clear that 12.5% of the disputed tax, which the petitioner has already paid, shall be given credit while computing 50% of the disputed tax as indicated above. Further, the 5th respondent is directed to dispose of the appeal preferred by the petitioner as expeditiously as possible, preferably within a period of four months from the date of receipt of a copy of this order, after giving an opportunity of hearing to the petitioner.

Subject to the above directions, the writ petition is disposed of. No order as to costs.

Miscellaneous Petitions, if any, pending in this writ petition shall stand closed.

JUSTICE R.SUBHASH REDDY

Dr.JUSTICE B.SIVA SANKARA RAO

9th February, 2015
v v