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

WRIT PETITION Nos.928 AND 929 OF 2015

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

These Writ Petitions are filed questioning the orders, dated 26.11.2014 and 31.12.2014, respectively, passed in CCT's Ref. Nos. LIII(2)/117/2014 and LIII(2)/141/2014, by the Joint Commissioner (Commercial Taxes) – I, refusing to stay the collection of disputed penalty and tax for the tax period from April, 2009 to March, 2010.

Against the orders of the assessing authority, the petitioner preferred appeals before the Appellate Deputy Commissioner (Commercial Taxes) and sought for interim orders. As the first appellate authority rejected to grant the interim orders, petitioner carried the matters by way of revisions to the Joint Commissioner (Commercial Taxes) - I, who has passed the impugned orders refusing to grant stay of collection of tax and penalty for the tax period from April, 2009 to March, 2010.

During the course of hearing, it is submitted by Sri S. Niranjan Reddy, learned counsel appearing for petitioner, that during pendency of the proceedings, the first appellate authority has passed final orders on 20.01.2015, and as against the same, the petitioner has preferred appeals before the Sales Tax Appellate Tribunal on 03.02.2015 and has paid 50% of the disputed tax and penalty, which is a pre- condition contemplated under law to file the appeal.

Inasmuch as 50% of the disputed tax and penalty were already deposited by the petitioner and as the appeals are pending before the Sales Tax Appellate Tribunal, it is not necessary to go into the merits of the matter at this stage. Therefore, we deem it appropriate to dispose of the Writ Petitions with a direction to the respondents not to take any coercive steps to recover the balance tax and penalty payable by the petitioner pursuant to the assessment orders, pending disposal of the appeals before the Sales Tax Appellate Tribunal. At the same time, we direct the appellate Tribunal to dispose of the appeals as expeditiously as possible, preferably within a period of six (6) months from today.

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

R.SUBHASH REDDY, J

Dr. B. SIVA SANKARA RAO, J

February 06, 2015
MD