IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

MONDAY, TWENTY NINETH DAY OF JUNE
TWO THOUSAND AND FIFTEEN

PRESENT

THE HONOURABLE SRI JUSTICE G.CHANDRAIAH
AND
THE HONOURABLE SRI JUSTICE CHALLA KONDANDA RAM

W.P. No.19046 of 2015

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Between:

M/s. Usha Mullapudi Cardiac Center
… Petitioner

And

The State of Telangana,
Rep.by its Principal Secretary,
(CT) Department,
Telangana Secretariat,
Hyderabad and others.
… Respondents

THE HONOURABLE SRI JUSTICE G.CHANDRAIAH
AND
THE HONOURABLE SRI JUSTICE CHALLA KONDANDA RAM

W.P. No.19046 of 2015

ORDER: (Per the Hon'ble Sri CKR, J)

The order dated 25.04.2015 passed by the Joint Commissioner (CT)-II refusing to grant stay pending appeal is challenged before this Court for the assessment periods from January 2007 to September, 2010.

Assessment was finalized and raised a demand of Rs.1,53,59,525/- was found. Assessee challenged the order of the Appellate Deputy Commissioner (CT), Hyderabad, by filing appeal before the Telangana VAT Appellate Tribunal. Pending disposal of the appeal, assessee sought stay of collection of the disputed tax. Petitioner set out in his application and also urged before the Appellate Tribunal, how the order of the assessment was *prima facie* unsustainable and sought stay.

The Additional Commissioner did not advert to any of the grounds raised by the petitioner and also did not disclose why the stay petition filed by the petitioner is not required to be considered. The order passed by the Joint Commissioner is laconic and a non-speaking order.

This Court had deprecated the practice of passing of non-speaking orders even without adverting to the contentions raised by the parties.

In the facts of the present case, though there is something for us to say, we refrain from making any observations with regard to the merits of the matter for the reason appeal is already pending before the Appellate Tribunal.

However, in the facts of the present case we consider it appropriate to stay the operation of the assessment order giving effect to the assessment order pending disposal of the appeal by the Appellate Tribunal, on the condition of petitioner paying 50% of the disputed amount within a period of 8 weeks from today. If any amounts are paid already the same shall be given credit for the purpose of arriving at 50% of the amount directed to be deposited.

Accordingly, the writ petition is disposed of. There shall be no order as to costs.

As a sequel, miscellaneous petitions, if any, stands closed.

JUSTICE G.CHANDRAIAH

JUSTICE CHALLA KODANDA RAM

Date: 29.06.2015
LSK