

HON'BLE SRI JUSTICE G.CHANDRAIAH
&
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

W.P. No. 13847 of 2015

DATE: 26.06.2015

Between:

M/s.Manipal Health Enterprises Pvt. Ltd. ...
Petitioner

And

The Commercial Tax Officer
and six others .. Respondents

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ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

This writ petition is filed seeking to set aside the Garnishee Notice dated 28.04.2015 issued by the 2nd respondent-Commercial Tax Officer in pursuance of the assessment as well as final orders passed under A.P. Value Added Tax Act, 2005 for the period from 01.04.2010 to 30.06.2014.

This Court, by order dated 01.05.2015, granted stay of all further proceedings in pursuance of the impugned notice subject to the condition that the writ petitioner deposits 50% of the disputed tax within a period of six weeks. So far as enforcement of penalty is concerned, the respondents were directed not to take any coercive steps.

The learned counsel for both the parties have submitted that the petitioner has filed an appeal before the Sales Tax Appellate Tribunal against the order of the 3rd respondent-Appellate Deputy Commissioner and the same is pending adjudication.

In that view of the matter, we feel it appropriate to give an opportunity to the petitioner to pursue the appeal

before the Sales Tax Appellate Tribunal. Considering the fact that 50% of the disputed tax has already been deposited, in the interest of justice and in the facts of the present case, there shall be stay of balance 50% of the disputed tax till the disposal of the appeal.

With the above observation, the writ petition is disposed of. No order as to costs.

As a sequel to dismissal of the appeal, Miscellaneous Petitions, if any pending, shall stand disposed of as infructuous.

G. CHANDRAIAH, J

26.06.2015

CHALLA KODANDA

RAM,J

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