

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

W.P. No. 19086 of 2015

DATE: 06-07-2015

Between:

M/s. V. Bhaskar Naidu and Co.
Petitioner

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and

The Commercial Tax Officer and three others

.. Respondents

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

The main grievance of the petitioner-assessee is that the 3rd respondent-Additional Commissioner (CT) Legal, by order dated 22.05.2015, refused to grant stay of collection of tax i.e. Rs.2,28,384/- pending disposal of the appeal filed by the petitioner before the Andhra Pradesh Sales Tax Appellate Tribunal. Challenging, the order of the 3rd respondent, the present writ petition is instituted.

The controversy involved in this writ petition is whether collection of hire charges from the petitioner for leasing oil tankers for transportation of oil is liable to be taxed or not.

The learned counsel for the petitioner has submitted that *prima facie*, the issue is squarely covered in favour of the petitioner vide judgment of this Court in ***ITC Classic Finance and Services v. Commissioner of Commercial Taxes***^[1] which was affirmed by the Supreme Court in the case of

20th Century Finance Corporation Limited (75 STC 217). He also submits that the petitioner has already deposited 25% of the disputed tax which fact remains uncontroverted.

In view of the above submission and considering the fact that an appeal said to have been preferred by the petitioner before the Andhra Pradesh Sales Tax Appellate Tribunal is pending adjudication, we deem it appropriate to dispose of the writ petition with the following direction:

“There shall be stay of collection of the disputed tax pending disposal of the appeal preferred by the petitioner”.

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

As a sequel to the disposal of the writ petition, Miscellaneous Petitions, if any pending, shall stand disposed of as infructuous.

G. CHANDRAIAH, J

06.07.2015

**CHALLA KODANDA
RAM,J**

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