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

WRIT PETITION No.3110 of 2015

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

This writ petition is filed questioning the order dated 04.02.2015 in CCT Ref.No.L-III(2)/150/2014-I (J.C.Order No.34/2015) passed by the 2nd respondent-Joint Commissioner (CT)-II, Hyderabad, rejecting the application filed for stay of collection of the disputed tax.

The petitioner-M/s. Indian Railway Catering & Tourism Corporation Limited, S.D.Road, Secunderabad, which is a Government undertaking, is a registered dealer under the provisions of the A.P. VAT Act, 2005 and an assessee on the rolls of the 5th respondent-Commercial Tax Officer, Tarnaka Circle, Hyderabad. By order dated 24.06.2014 in Form VAT 305, the 4th respondent-Assistant Commissioner, Secunderabad Division, Hyderabad, disallowed certain input tax credits and raised a demand of Rs.36,40,279/-. Aggrieved by the same, the petitioner carried the matter by way of appeal along with stay application before the 3rd respondent-Appellate Deputy Commissioner, Secunderabad Division, by complying with the pre-condition of payment of 12.5% of the disputed tax. However, pending disposal of the said appeal, the 3rd respondent rejected the stay application vide order dated 13.11.2014. Challenging the same, the petitioner preferred revision stay application before the 2nd respondent-Joint Commissioner (CT)-II, Hyderabad, and the same was dismissed by the impugned order dated 04.02.2015. Hence, this writ petition.

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

During the course of hearing, it is brought to the notice of this Court that the appeal filed by the petitioner before the 3rd respondent against the assessment order dated 24.06.2014 was heard on 28.01.2015 and final orders are awaited in such appeal. In this view of the matter, we deem it appropriate to dispose of the writ petition, with a direction to the respondents not to take any coercive steps to realise the balance disputed tax, pending disposal of the appeal filed by the petitioner before the 3rd respondent.

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

As a sequel, the miscellaneous petitions, if any pending, shall stand closed.

JUSTICE R. SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

13.02.2015
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