HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SRI JUSTICE SURESH KUMAR KAIT

WRIT PETITION No.12753 of 2016

ORDER : (*Per Hon'ble Sri Justice Ramesh Ranganathan*)

Heard Sri S.Dwarakanath, learned counsel for the petitioner, and Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, and with their consent, the writ petition is disposed of at the stage of admission.

Aggrieved by the assessment order passed for the tax period 02.06.2014 to 30.04.2015, the petitioner preferred an appeal to the Appellate Deputy Commissioner (CT) along with an application for grant of stay. On the stay petition being dismsised by the Appellate Deputy Commissioner, the petitioner preferred a revision petition to the Additional Commissioner (CT) Legal. When the revision was pending consideration of the Additional Commissioner, the appeal itself is said to have been finally heard, and orders are said to have been reserved thereon, by the Appellate Deputy Commissioner. The Additional Commissioner by his order dated 30.03.2016, which is impugned in this writ petition, granted stay of collection of 50% of the balance tax of Rs.1,81,86,984/- on condition that the petitioner deposits 25% thereof before 15.04.2016, and the remaining 25% before 30.04.2016.

Sri S.Dwarakanath, learned counsel for the petitioner, would draw attention of this Court to an interlocutory order passed by the Supreme Court, in the case of M/s. Sun Direct TV Private Limited, granting stay on condition that 25% of the tax was deposited. The S.L.P, preferred before the Supreme Court, arose out of a final order passed by this Court in W.P.No.3027 of 2016 dated 10.02.2016.

As the petitioner's appeal is said to have been finally heard, and orders are said to have been reserved thereon, we consider it appropriate to modify the order passed by the Additional Commissioner, and direct the respondents not to take any coercive steps for recovery of the disputed tax till the disposal of the appeal pending before the Appellate Deputy Commissioner on condition that the petitioner deposits 25% of the disputed tax within two weeks from today. The petitioner shall be given credit for the tax, if any, already paid in this regard.

The Writ Petition is, accordingly, disposed of. Miscellaneous petitions, if any, pending shall also stand disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, J

SURESH KUMAR KAIT, J

19.04.2016
v v