

**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN**  
**AND**  
**THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO**

**Writ Petition No.30668 of 2016**

**ORDER:** (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

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

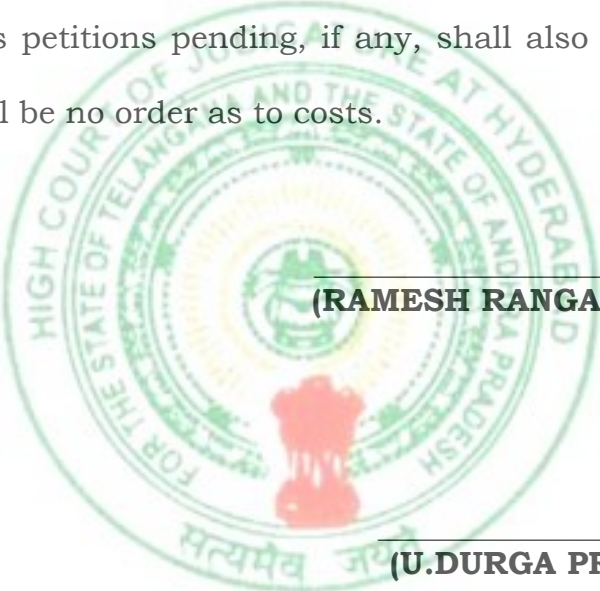
The petitioner herein has invoked the jurisdiction of this Court, under Article 226 of the Constitution of India, aggrieved by the order passed by the Additional Commissioner (CT) Legal dated 23.08.2016 granting stay of collection of the disputed penalty on condition that the petitioner pays 50% of the balance penalty before 20.09.2016. The Additional Commissioner made it clear that the amounts already paid by the dealer towards the disputed tax shall be given credit to.

Sri S.Dwarakanath, learned counsel for the petitioner, would submit that, against the assessment order for the same tax period, the petitioner herein had filed W.P.No.27915 of 2016; a Division Bench of this Court, by order dated 22.08.2016, had disposed of the writ petition directing the petitioner to deposit 25% of the disputed tax within two weeks; and stay was granted for the balance tax till the appeal was disposed of. Learned counsel would point out that, even before the Additional Commissioner, the petitioner had volunteered to pay 25% of the disputed penalty despite which the impugned order came to be passed.

This Court, in its order in W.P.No.27915 of 2016 dated 22.08.2016, has, in effect, directed stay of collection of the

disputed tax for the very same assessment period on condition that the petitioner pays 25% of the disputed tax within two weeks. We consider it appropriate, therefore, to dispose of this writ petition also directing the respondents not to take any coercive steps for recovery of the disputed penalty, pending disposal of the appeal by the Appellate Deputy Commissioner, on condition that the petitioner deposits 25% thereof with the 1<sup>st</sup> respondent within two weeks from today. The petitioner shall be given credit for the amount already paid in this regard.

The writ petition stands disposed of accordingly. The miscellaneous petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.



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**(RAMESH RANGANATHAN, ACJ)**

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**(U.DURGA PRASAD RAO, J)**

17<sup>th</sup> September 2016  
JSU

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**Date: 17.09.2016**

**JSU**