THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

Writ Petition No.44524 of 2016

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

Heard Sri P. Balaji Varma, 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.

Aggrieved by the assessment order passed in Form VAT 305 dated 30.4.2016, the petitioner preferred an appeal to the Appellate Deputy Commissioner along with an application seeking stay of collection of the disputed tax. On the stay application being rejected by the Appellate Deputy Commissioner, they preferred a revision before the Additional Commissioner(CT), Legal who, by the impugned order, rejected their application for grant of stay of collection of the disputed tax pending disposal of the appeal by the Appellate Deputy Commissioner.

The scope and ambit of Entry 60 of the 4th Schedule to the A.P. VAT Act, is in issue in this writ petition. The petitioner manufactures tread mills. Entry 60 of the 4th Schedule to the A.P. VAT Act relates to Sports goods. The question whether tread mill is a physical equipment as held by the assessing authority, or a sports good as contended by the petitioner, necessitates examination in the appeal pending before the Appellate Deputy Commissioner.

While both Sri P.Balaji Varma, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would put forth their submissions on the scope and ambit of Entry 60 of the 4th Schedule, it may not be proper for us to examine the rival contentions as a substantive appeal is still pending consideration before the Appellate Deputy Commissioner.

Suffice it if the respondents are directed not to take any coercive steps, for recovery of the disputed tax, on condition that the petitioner deposits 50% of the disputed tax within four weeks from today. The petitioner shall be given credit for the amount already paid in this regard.

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

(RAMESH RANGANATHAN, ACJ)

(A. SHANKAR NARAYANA, J)

21st December, 2016

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Date: 21.12.2016

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