

HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

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WRIT PETITION No.10481 OF 2016
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ORDER: (*Per Hon'ble Sri Justice Ramesh Ranganathan*)

Aggrieved by the assessment order, whereby tax was levied on the Customer Premises Network Equipment (for short, 'the CPNE') such as Dish Antenna, Set-Top Boxes etc., the petitioner herein preferred an appeal to the Appellate Deputy Commissioner. Thereafter, the assessing authority passed an order imposing penalty under Section 53(1)(ii) of the Telangana Value Added Tax Act, 2005. Aggrieved thereby, the petitioner preferred an appeal to the Appellate Deputy Commissioner. On the application for stay of collection of the disputed tax, as filed before the Appellate Deputy Commissioner, being dismissed, the petitioner filed W.P. No.9991 of 2016; and this Court, by order dated 30.03.2016, directed the respondents not to initiate coercive proceedings for recovery of the disputed tax on condition that the petitioner deposits 25% thereof, with the assessing authority, within four (4) weeks from the date of the order. The petitioner was given credit for the amount already paid by them in that regard.

In such circumstances, we consider it appropriate to pass a similar order in this writ petition also. As the substantive appeal, against the order imposing penalty, is still pending adjudication before the Appellate Deputy Commissioner, the Writ Petition is disposed of directing the respondents not to take any coercive steps for recovery of the disputed penalty on condition that the petitioner deposits 25% thereof, with the assessing authority, within four (4) weeks from today. The petitioner shall be given credit for any amount already paid by them in this regard.

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

RAMESH RANGANATHAN, J

**M. SATYANARAYANA MURTHY,
J**

Date: 31-03-2016.
Dsh

**HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY**

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WRIT PETITION No.10481 OF 2016

(Order of the Division Bench delivered by
Hon'ble Sri Justice Ramesh Ranganathan)

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Date. 31-03-2016

DSH