

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

Writ Petition No.17942 of 2016

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

The relief sought for in this writ petition is to declare the action of respondents 2 and 3, in seeking to recover the balance disputed tax pending disposal of the revision petition filed by the petitioner before the 5th respondent, as being illegal and arbitrary. After the writ petition was filed on 07.06.2016, the 5th respondent has now passed an order on 08.06.2016 rejecting the petitioner's application for grant of stay pending disposal of the appeal before the Appellate Deputy Commissioner.

Sri Damodar Mundra, learned counsel for the petitioner, would submit that the earlier order passed by the Tribunal, refusing to entertain the petitioner's application for grant of stay and directing them to approach the Additional Commissioner, is itself illegal and, in any event, the order passed by the revisional authority has not yet been served on the petitioner, though a copy thereof was handed over to him during the course of hearing of this Writ Petition.

The relief sought for in the writ petition is to direct the respondents not to recover the balance disputed tax pending disposal of the revision petition. As the revision petition has been disposed of, the cause in the writ petition does not survive necessitating any further adjudication by this Court. Needless to state that this order shall not preclude the respondents from questioning the order passed by the Additional Commissioner dated 08.06.2016, in accordance with law, in appropriate legal proceedings.

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, J

M.SATYANARAYANA MURTHY, J

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