

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

**Writ Petition No.10403 of 2016**

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

The relief sought for in this Writ Petition is to declare the action of the respondents in trying to recover the assessment and penalty amounts, as per orders dated 30.11.2015 and 30.12.2015 passed by the 3<sup>rd</sup> respondent, during the pendency of the appeals before the 2<sup>nd</sup> respondent as arbitrary and illegal.

Ms.S.Pranathi, learned counsel for the petitioner, would submit that though the stay applications are still pending consideration before the appellate authority, the respondents have blocked the petitioner's account, and have prevented them from generating e-way bills, though they lack jurisdiction to do so.

When the matter came up yesterday Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, sought time to obtain instructions. Today, the learned Special Standing Counsel would submit that, by orders dated 25.01.2016 and 30.03.2016, the Appellate Deputy Commissioner had dismissed both the stay applications in the appeals preferred against the orders of assessment and penalty. He would further submit that the petitioner's account in the portal has been unblocked, and the petitioner can now generate e-way bills.

Ms. S.Pranathi, learned counsel for the petitioner, submits that, as the petitioner's account has been unblocked, it would suffice if this Court leaves it open to the petitioner to avail their remedies against the order passed by the Appellate Deputy Commissioner rejecting their stay applications.

Granting liberty, as sought for, the writ petition is dismissed as infructuous. The miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

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**RAMESH RANGANATHAN, J**

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**M. SATYANARAYANA MURTHY, J**

Date:31.03.2016

JSU

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