

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

-
WRIT PETITION No.4439 of 2016

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

Heard Sri Somu Mallikarjun, learned counsel for the petitioner, and Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is being disposed of at the stage of admission.

Sri Somu Mallikarjun, learned counsel for the petitioner, would submit that, while the petitioner had preferred an appeal within time, they had failed to pre-deposit 12½% of the disputed tax within sixty days; and against the order of the Division Bench of this Court, in ***Ankamma Trading Company v. The Appellate Deputy Commissioner (CT), Guntur***^[1], wherein it was held that the time limit for preferring an appeal is also the time limit for making pre-deposit, certain dealers have carried the matter in appeal to the Supreme Court, and the matter is still pending thereat.

While we were initially inclined to admit the matter pending disposal of the appeal, preferred against the order of the Division Bench in ***Ankamma Trading Company***¹, by the Supreme Court, Sri Somu Mallikarjun, learned counsel for the petitioner, would submit that the petitioner, also intends approaching the Supreme Court and, instead of keeping the Writ Petition pending, the same could be disposed of.

Following the judgment of this Court in ***Ankamma Trading Company***¹, and in terms thereof, this Writ Petition is disposed of. 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

11th February, 2016.

Note:

*Furnish C.C. of the order
within two days.*

B/o

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[\[1\]](#) (judgment of the Division Bench
in W.P.No.13470 of 2009 dated 11.02.2011)