THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

And

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION Nos.16595 and 16607 of 2016

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

The proceedings under challenge in these writ petitions are the orders passed by the Appellate Deputy Commissioner dated 20.04.2016 partly dismissing the appeals and partly remanding the appeals preferred by the petitioner for the assessment years 2011-12 and 2012-13. A consequential direction is sought to set aside the notice dated 19.05.2016 issued by the 3rd respondent demanding the outstanding amounts on the ground that the petitioner has a further right of appeal to the Telangana VAT Appellate Tribunal, Hyderabad.

Sri S.Niranjan Reddy, learned counsel appearing on behalf of the petitioner, would draw our attention to an order passed by a Division Bench of this Court, in W.P.Nos.928 and 929 of 2015 dated 06.02.2015, whereby the respondents were directed not to take any coercive steps for recovery of the balance tax and penalty pending disposal of the appeals before the Appellate Tribunal, recording that the petitioner had already paid 50% of the disputed tax which is a pre-condition for an appeal to be entertained. Learned counsel would submit that, for the assessment periods 2011-12 and 2012-13 also, the petitioner has already preferred two separate appeals to the Tribunal on 18.06.2016 under A.R.Nos.122 and 123 of 2016, and they have also paid 50% of the disputed tax which is a pre-condition for an appeal being entertained by the Telangana VAT Appellate Tribunal.

Sri M.Govind Reddy, learned Special Standing Counsel for Commercial Taxes, while expressing ignorance as to whether the amount has been paid and an appeal has been filed before the Tribunal, would however fairly state that, if the said amount has been paid and appeals have been filed before the Tribunal, then an order, similar to the one passed in W.P.Nos.928 and 929 of 2016 dated 06.02.2015, may be passed in these writ petitions also.

Following the order passed by the Division Bench of this Court in

W.P.Nos.928 and 929 of 2015 dated 06.02.2015, and in as much as 50% of the disputed tax has already been deposited by the petitioner and the appeals have been filed before the Telgangana VAT Appellate Tribunal, we direct the respondents not to take any coercive steps to recover the balance amount due for the aforesaid tax period, pending disposal of the appeals by the Tribunal.

The Writ petitions are 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

27th June 2016.
JSU

<u>THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN</u>
<u>And</u>
<u>THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY</u>

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WRIT PETITION Nos.16595 and 16607 of 2016

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Date: 27.06.2016

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