

**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND**

THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition Nos.35523 & 35540 of 2016

COMMON ORDER: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Sri M.V.J.K.Kumar, learned counsel for the petitioner, while fairly stating that the Tribunal had dismissed the appeal following the judgment of a Division Bench of this Court in **Ankamma Trading Company vs. Appellate Deputy Commissioner¹**, would contend that an S.L.P. has been preferred against the said order; and the said order has been stayed by the Supreme Court.

The submission of Sri M.V.J.K.Kumar, learned counsel for the petitioner, that the judgment of the Division Bench of this Court in **Ankamma Trading Company¹** has been stayed by the Supreme Court and, therefore, the law declared therein has no application does not merit acceptance. It is settled law that stay of operation of an order of the High Court, by the Supreme Court, only means that the said order would not be operative from the date on which the order of stay is passed, and does not mean that the order, which has been stayed, has been obliterated. When a Court of appeal stays the operation of the judgment, it stays the further implementation, as between the parties, of the operative portion thereof, and thereby the ratio of the decision cannot be said to be wiped out. (**K.Venkata Reddy v. LAO²; M/s.Sree Chamundi Mopeds Ltd. v. Church of SIT Association³; and Govt. of A.P. v. N.Rami Reddy⁴**).

¹ (2011) 53 APSTJ 1

² 1994 (1) ALT 227

³ AIR 1992 SC 1439

⁴ 2001 (1) ALD 443 (DB)

The law declared by the Division Bench of this Court in ***Ankamma Trading Company***¹ is binding both on a Coordinate Bench of this Court and the A.P.VAT Appellate Tribunal. We, therefore, find no error in the order of the Tribunal necessitating interference in proceedings under Article 226 of the Constitution of India.

Both the Writ Petitions fail and are, accordingly, dismissed. Miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(A.SHANKAR NARAYANA, J)

26th October 2016
JSU



THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
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Writ Petition Nos.35523 & 35540 of 2016

Date: 26.10.2016

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