

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLR SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.426 OF 2016

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

The petitioner's appeal, against the order of penalty passed by the assessing authority, has been entertained by the Appellate Deputy Commissioner, and the delay of 29 days in preferring the appeal is said to have been condoned. On the ground that penalty, as directed to be paid under the order of the assessing authority, was not paid by the petitioner, a distraint order was issued by the fourth respondent, under the provisions of the Revenue Recovery Act, on 29.12.2015.

Though the petitioner preferred the appeal, they did not choose to file an application for grant of stay of recovery of the amount pursuant to the order of penalty. It is only after they filed this Writ Petition, have they filed an application for stay before the Appellate Deputy Commissioner, and their application appears to have rejected by him.

As the distraint order is for payment of Rs.1,13,997/-, and as the petitioner's application for grant of stay pending disposal of the appeal by the Appellate Deputy Commissioner has since been rejected, we see no reason to interfere with the distraint order issued for collection of the penal interest of Rs.1,13,997/-. Suffice it if the second respondent is directed to dispose of the petitioner's appeal after affording them an opportunity of being heard. The appeal shall be disposed of at the earliest, and in any event not later than three (3) months from the date of receipt of a copy of this order.

The Writ Petition stands disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending

shall stand closed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

25th January 2016
RRB