* IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT JUSTICE T. RAJANI

+WRIT PETITION No.27391 of 2017

% Date: 17-08-2017

#Between:

M/s. Vinayaka Associates, rep. by its Proprietor,
Mr. M. Atma Bandhu, Plot No.1, 4th Floor,
Sai Laxmi Rukmini Estates, LIC Colony,
Sick Village, Secunderabad-500 009, Telangana State.

...Petitioner

And

1. The Commercial Tax Officer No.2, Enforcement Wing, 3rd Floor, O/o. Commissioner (CT), Telangana, Nampally, Hyderabad.
2. Authority for Advance Ruling & Clarification under the VAT Act, 2nd Floor, O/o. Commissioner (CT), Telangana, Nampally, Hyderabad.
3. The Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad.
4. The Joint Commissioner-II, Telangana State, Nampally, Hyderabad.
5. The Commercial Tax Officer, Bowenapally Circle, Pavani Plaza, Ameerpet, Hyderabad.
6. The State of telangana rep. by its Principal Secretary, Revenue (CT-II) Department, Secretariat, Hyderabad.

...Respondents

! Counsel for the Petitioner : Mr. K. Srinivasa Rao
^ Counsel for Respondents : Mr. J. Anil Kumar

<GIST:
> HEAD NOTE:
? Cases referred

HONOURABLE MR. JUSTICE V.RAMASUBRAMANIAN
And
HON'BLE SMT JUSTICE T. RAJANI

WRIT PETITION No.27391 of 2017

ORDER: (Per VRS,J)

Aggrieved by the rejection of their prayer for grant of stay pending a regular statutory appeal, the assessee under the Talangana VAT Act, 2005 has come up with the above writ petition.

2. Heard Mr. K. Srinivasa Rao, learned counsel for the petitioner and Mr. M. Govind Reddy, learned Special Standing Counsel takes notice for respondents.

3. The liability fastened upon the petitioner is Rs.6,54,704/-. The petitioner has already paid 12.5% of the demand and filed a statutory appeal. It is pending. The dispute raised by the petitioner is that the commodity sold by them, viz., ACP was covered by Entry-27 of the Schedule-IV of the Act and it is taxable at 5%. According to the Assessing Officer it is taxable at 14.5%. In the nature of the dispute, we are of the view that the petitioner is entitled to have a stay pending disposal of the statutory appeal. Therefore, the writ petition is disposed of granting an interim stay of collection of the balance of tax, pending disposal of the appeal. Once the appeal is disposed of the stay granted herein will automatically merged with the final order passed in the appeal.

4. As a sequel, miscellaneous petitions pending in this writ petition, if any, shall stand closed. There shall be no order as to costs.

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V.RAMASUBRAMANIAN, J.

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T. RAJANI, J.

Js.
17th August, 2017.

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT JUSTICE T. RAJANI

W.P.No.27391 of 2017
(Per VRS,J)

17th August, 2017

Js.