

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 13796 of 2017

ORDER: (*Per VRS,J*)

Aggrieved by the rejection of a stay petition by the Joint Commissioner (CT), during the pendency of a statutory appeal, a dealer under the Central Sales Tax Act, 1956 has come up with the present writ petition.

2. Heard Mr. S.R.R. Viswanath, learned counsel for the petitioner. Mr. M. Govind Reddy, learned special standing counsel for Commercial Taxes (Telangana), takes notice for the respondents.

3. The petitioner has already paid 12.5% of the demand for filing an appeal. The issue raised is as to whether the petitioner has filed "C" forms or not. The petitioner has, in fact, filed "C" forms, but instead of mentioning the State of Telangana, it is mentioned therein as State of Maharashtra. Therefore, there appears to be a discrepancy.

4. In view of the above, we are of the considered view that by directing the petitioner to pay 12.5% of the tax demanded, a stay can be granted. Hence, the Writ Petition is allowed setting aside the impugned order and granting an interim stay of enforcement of the demand, subject to the condition that the petitioner pays 12.5% of the

tax demanded, within a period of four (4) weeks from the date of receipt of a copy of this order.

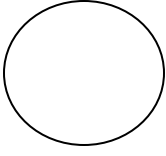
Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

18th April, 2017
cbs





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Writ Petition No. 13796 of 2017
(allowed)

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