

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION Nos.31446, 31471 & 31472 of 2017

COMMON ORDER: (*Per VRS,J*)

The petitioner in all these three writ petitions has come up with the above writ petitions, seeking the issue of a Writ of Mandamus to direct the respondents not to insist upon the payment of balance disputed tax, during the pendency of tax revision cases on the file of this Court.

2. Heard Mr. Bhaskar Reddy Vemireddy, learned counsel for the petitioner. Mr. J. Anil Kumar, learned special standing counsel for Commercial Tax Department (Telangana), takes notice for the respondents.

3. There is no dispute about the fact that the tax revision cases filed by the writ petitioner in TREVC Nos.36, 39 & 48 of 2017 are admitted and they are pending. The petitioner has also paid 50% of the disputed tax. Since there is no provision for seeking stay in a tax revision case itself, as the revision arises only on substantial questions of law, the petitioner is compelled to come up with the separate writ petitions, for restraining the respondents from insisting upon the payment of balance of disputed tax in respect of three different assessment years, in relation to which tax revision cases are pending.

4. Since the tax revision cases are admitted on questions of law, the petitioner cannot now be compelled to pay the balance of disputed tax, as they have already paid 50% of the tax.

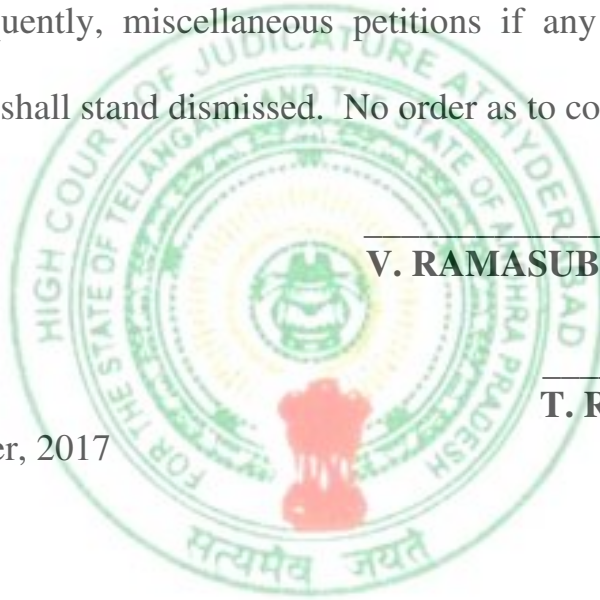
5. Hence, the Writ Petitions are allowed, and there will be a direction to the respondents not to take coercive steps for the collection of the balance of disputed tax, until the disposal of the tax revision cases.

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

V. RAMASUBRAMANIAN, J

T. RAJANI, J.

18th September, 2017
cbs





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AND
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Writ Petition Nos.31446, 31471 & 31472 of 2017
(allowed)

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