THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION Nos.9110 and 9128 of 2017

COMMON ORDER: ***(Per VRS,J)***

Aggrieved by the refusal of the Joint Commissioner (CT) to grant an interim stay pending disposal of the regular appeals before the Appellate Deputy Commissioner (CT) under the Telangana Value Added Tax Act, 2005, the dealer has come up with the present writ petitions.

2. Heard Ms. N. Niyatha, learned counsel for the petitioner.

3. Mr. J. Anil Kumar, learned special standing counsel for Commercial Taxes (Telangana), takes notice for the respondents.

4. In one case, the demand is to the tune of Rs.1,60,00,000/-, and in another case, the demand is to the tune of Rs.84,00,000/-. Admittedly, statutory appeals have been filed within time and also after depositing 12.5% of the disputed tax. Therefore, the rejection of the stay applications outright may not be in order. At the most, the Joint Commissioner (CT) could have directed the petitioner to pay some more money. The rejection of the stay applications would defeat the very object of the statute prescribing a pre-deposit.

5. Therefore, both the Writ Petitions are disposed of, granting an interim stay in favour of the petitioner, pending disposal of the regular

appeals, subject to the condition that the petitioner pays another amount equivalent to 12.5% of the disputed tax, in addition to the amount of 12.5% already paid. The amount shall be paid, 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 petitions shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

15th March, 2017
cbs

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Writ Petition Nos. 9110 & 9128 of 2017
(disposed of)

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