THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 33517 of 2016

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

The petitioner has come up with the above writ petition, challenging the order of the Additional Commissioner (CT) refusing to grant a stay, pending disposal of a regular appeal before the VAT Tribunal.

2. Heard Mr. T. Sreedhar, learned counsel for the petitioner, and Mr. Shaik Jeelani Basha, learned special standing counsel for Commercial Taxes (AP), appearing for the respondents.

3. As against the original order of assessment passed by the 3rd respondent, the petitioner has filed a statutory appeal before the VAT Tribunal. The appeal is pending for more than one year now. In the meantime, since the respondents were pressing for payment, the petitioner moved a stay petition, which was rejected forcing the petitioner to come up with the above writ petition.

4. Admittedly, the petitioner has now paid 50% of the total tax demanded. The remaining 50% is not collected so far. Since a regular second appeal is now pending, we are of the considered view that the petitioner is entitled to stay of collection of the balance 50% of the total tax demanded.

5. In view of the above, the Writ Petition is allowed, the impugned order is set aside, and the petitioner is granted an interim stay of collection of the balance 50% of the total tax demanded, till disposal of the appeal by the VAT Tribunal.

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.

20th March, 2017

Note: Issue C.C. by 21.03.2017.
(b/o)
cbs

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AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 33517 of 2016
(allowed)

20th March, 2017

cbs