

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

Writ Petition No.34632 of 2016

Order: (per V.Ramasubramanian, J.)

Aggrieved by the rejection of a stay petition by the Joint Commissioner (CT)-II, Hyderabad, pending an appeal before the Telangana Value Added Tax Appellate Tribunal, Hyderabad, the assessee has come up with the present writ petition.

2. Heard Dr. S.R.R. Viswanath, learned counsel for the petitioner. Learned Government Pleader for Commercial Tax (Telangana) takes notice for the respondents.

3. By the proceedings dated 02-7-2013, the Commercial Tax Officer, Jadcherla Circle, passed an assessment order for the period April, 2010 to March, 2013. As against the order of assessment, the petitioner filed a statutory appeal before the Appellate Tribunal. The petitioner then filed a petition for stay before the Joint Commissioner (CT)-II. The stay petition was dismissed by the Joint Commissioner forcing the petitioner to come up with the present writ petition.

4. There is no dispute about the fact that 25% of the tax demanded has been remitted by the petitioner, so as to enable the Appellate Tribunal to entertain the appeal. The main dispute revolves around the question as to whether the temporary registration charges as well as the life tax, insurance charges etc., received by the petitioner only to be

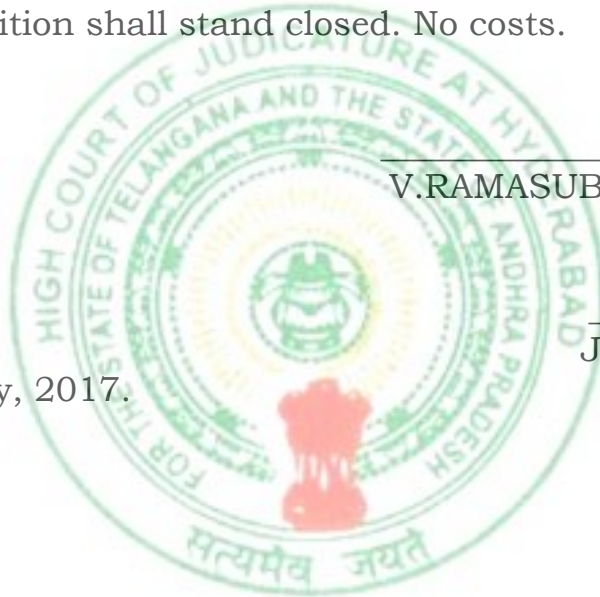
passed on to the statutory authorities, could form part of the turnover or not. The issue appears to have been fairly well settled. Therefore, the refusal of the Joint Commissioner to grant a stay does not appear to be in order.

5. Hence, the writ petition is allowed. The impugned order is set aside. There will be an interim stay of collection of the remaining portion of the tax till the disposal of the appeal by the Telangana Value Added Tax Appellate Tribunal, Hyderabad. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

17th January, 2017.
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AND
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Writ Petition No.34632 of 2016
(per VRS, J.)



17th January, 2017.
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