HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION No.23479 OF 2017

ORDER: (per Hon'ble the Acting Chief Justice Ramesh Ranganathan)

Heard Smt K. Uma, Learned Counsel for the petitioner and Sri T. Vinod Kumar, Learned Special Standing Counsel for Commercial Taxes and, with their consent, the Writ Petition is disposed of at the stage of admission.

Against the order passed by the Sales Tax Appellate Tribunal, A.P. Hyderabad in T.A. No.715 of 2006 dated 29.04.2010, the petitioner preferred TREVC No.13 of 2011 which is still pending on the file of this Court. The jurisdiction of the Tribunal was invoked by the petitioner herein against the order passed in revision by the Deputy Commissioner, Commercial Taxes. Contending that their request for grant of stay, pending disposal of the appeal by the Tribunal, was not granted by the Joint Commissioner, the petitioner filed W.P. No.23095 of 2006 and a Division bench of this Court granted stay of collection of the disputed tax, pending disposal of the appeal by the Tribunal, on condition that the petitioner deposited 50% of the disputed tax within a period of six weeks.

Though the Tribunal disposed of the appeal by its order dated 25.04.2010, the petitioner has not paid the remaining balance of 50% of the tax due, for the past more than seven years, even till date. It is only because a demand notice has now been issued on 16.06.2017, has the jurisdiction of this Court been invoked, even though the petitioner had filed the Tax Revision Case before this High Court, six years ago, in the year 2011. While Smt. K. Uma, Learned Counsel for the petitioner, has put forth her contentions on merits, these are all matters which are required to be examined in the TRC filed by the petitioner. Suffice it if, pending disposal of TREVC No.13 of 2011, the respondents are directed not to take any coercive steps for recovery of the tax due on condition that the petitioner deposits 75% thereof, with the assessing authority, within four weeks from today. The petitioner shall be entitled to be given credit for the tax already paid in this regard.

The Writ Petition stands disposed of accordingly. The miscellaneous petitions pending, if any, shall stand closed. No costs.

RAMESH RANGANATHAN, ACJ

T. RAJANI, J

Date: 18.07.2017.

MRKR