

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 16181 of 2017

ORDER: (*Per VRS,J*)

The petitioner, who was a dealer under the Andhra Pradesh Value Added Tax Act, 2005 and the Central Sales Tax Act, 1956, has come up with the above writ petition, challenging an order passed by the Deputy Commissioner, refusing to grant their request for payment of the due in installments.

2. Heard Mr. M. Venkatram Reddy, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned special standing counsel for Commercial Taxes (AP), takes notice for the respondents.

3. It is, of course, true that the Deputy Commissioner may not be competent to grant the facility of payment in installments in every case. Once such a power is recognized as available as a matter of routine, then the collection of taxes would become difficult.

4. But, in the case on hand, the erstwhile business was taken over by the present Management under a share purchase agreement. Therefore, granting them the facility of payment in installments would enable the Company also to survive.

5. Hence, the Writ Petition is disposed of, setting aside the endorsement made by the Deputy Commissioner and granting the

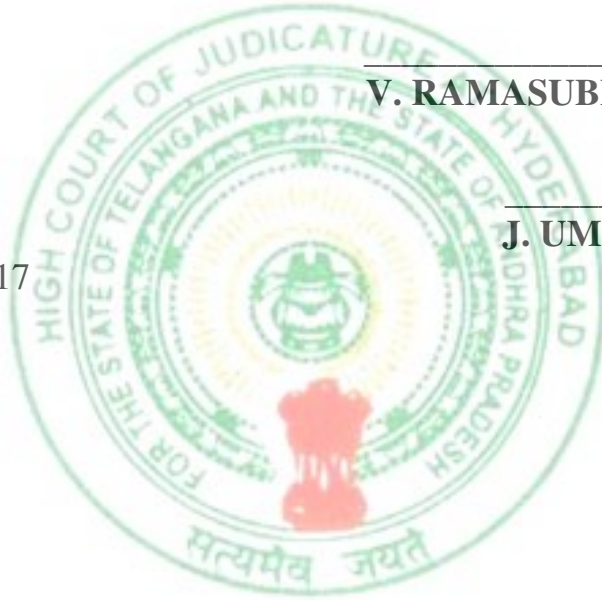
facility of payment of the tax, penalty and interest due, by way of thirty six (36) equal monthly installments, commencing from June, 2017. In case the petitioner commits default in payment of the monthly installments for two consecutive months, the facility granted herein shall stand automatically withdrawn, without reference to this Court, and it will be open to the respondents to take coercive steps.

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.

28th April, 2017
cbs





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