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

WRIT PETITION No.20136 of 2017

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

The order under challenge in this writ petition is the order passed by the Additional Commissioner (CT), Legal dated 04.05.2017 granting stay of collection of the disputed tax, pending disposal of the appeal by the Appellate Deputy Commissioner on condition that petitioner pays 60% of the disputed tax on or before the last date of May 2017.

The petitioner was assessed to tax separately on the sale of cell phones and batteries, though they claim that it is sold in one single composite pack. While the cell phones were subjected to tax at 5%, the sale of batteries was subjected to tax at 14.5%. Aggrieved by the assessment order, the petitioner carried the matter in appeal to the Appellate Deputy Commissioner and, on their stay application being dismissed, they carried the matter in revision to the Additional Commissioner, who passed the order impugned in the writ petition.

Sri M.V.J.K. Kumar, learned counsel for the petitioner, would submit that a few of the assessees, who had invoked the jurisdiction of this Court directly against the assessment order, were granted interim stay on condition of payment of 25% of the tax demanded. Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, fairly states that such interim orders were passed in several writ petitions.

As the petitioner's substantive appeal is still pending adjudication before the Appellate Deputy Commissioner, we consider it appropriate to dispose of this writ petition directing the respondents not take any coercive steps for recovery of the disputed tax pending disposal of the appeal by the appellate Deputy Commissioner on condition that the petitioner pays 25% of the tax demanded within six (6) weeks from today. Needless to state that the amount already paid by the petitioner in this regard shall be given credit to.

Consequently, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

RAMESH RANGANATHAN, HACJ

T. RAJANI, J

June 27, 2017
DSK