IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

Delivered on: 03-04-2017

Coram:

The Honourable Mr. Justice V.RAMASUBRAMANIAN
and
The Honourable Ms. Justice J.UMA DEVI

<u>Writ Petition No.11624 of 2017</u>

Between:

M/s. Siri Digital Network Private Limited,
Represented by its Managing Director,
Door No.32-2-1/1A, Ratnamamba Street,
Mogalarajpuram, Vijayawada

… Petitioner

Vs.

1) The Commercial Tax Officer, Seetharamapuram, Circle, Vijayawada.

2) The Appellate Deputy Commissioner (CT), Vijayawada,

3) The Additional Commissioner (CT) (L), Andhra Pradesh.

4) The State of Andhra Pradesh, represented by its Principal Secretary, Revenue Department, A.P. Secretariat, Tulluru Mandal, Amaravathi, Guntur District.

.. Respondents

For Petitioner : Mr. S. Krishna Murthy

For Respondents : Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the Commercial Tax (A.P.)

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE MS. JUSTICE J. UMA DEVI

<u>Writ Petition No.11624 of 2017</u>

<u>ORDER:</u> <u>(V. Ramasubramanian, J)</u>

As against the refusal of the respondents to grant stay of collection of penalty pending disposal of a regular appeal arising out of penalty, the dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the present writ petition.

2. Heard Mr. S. Krishna Murthy, learned counsel for the petitioner, Mr. Shaik Jeelani Basha, learned special standing counsel takes notice for the respondents Commercial Tax.

3. As against the demand for tax, the petitioner has filed an appeal. When an application for stay was rejected, this Court granted stay after taking note of the fact that the petitioner has paid 25% of the tax demanded.

4. Now in the regular appeal filed against the order of penalty, the petitioner has already paid 12.5% of the penalty. Therefore, the writ petition is disposed of directing the petitioner to pay another sum equivalent to 12.5% of the penalty demanded within a period of four (4) weeks from today. If such deposit is made, the recovery of the balance of penalty shall stand stayed until disposal of the main appeal arising out of penalty and arising out of assessment.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 03-04-2017

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