THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE SMT. JUSTICE T. RAJANI

WRIT PETITION Nos.29325, 29335, 29336 & 29374 of 2017

COMMON ORDER: ***(Per VRS,J)***

The Union of India, represented by its Nuclear Fuel Complex, Department of Atomic Energy, has come up with the above writ petitions, challenging the rejection of their applications for stay, pending disposal of regular appeals under the Central Sales Tax Act, 1956.

2. Heard Mr. K. Lakshman, learned Assistant Solicitor General, appearing for the petitioner. Mr. J. Anil Kumar and Mr. M. Govind Reddy, learned special standing counsel for the Commercial Tax Department (Telangana), takes notice for the respondents.

3. During the assessment years 2007-2008, 2008-2009, 2009-2010 and 2012-2013, the petitioner claims to have effected stock transfer of the products to the constituent units. The Assessing Officer levied tax at 12.5% by treating the stock transfers as inter-State sales in the absence of 'F' forms.

4. Aggrieved by those orders of assessment, the petitioner filed separate appeals. The appeals were dismissed by the first appellate authority. Second appeals are now pending before the VAT Tribunal.

5. Pending disposal of the second appeals, the petitioner sought interim stay before the 2nd respondent herein. Despite the fact that the petitioner has already paid 50% of the disputed tax, the 2nd respondent dismissed the stay petitions, forcing the petitioner to come up with the above writ petitions.

6. The matter arises under the Central Sales Tax Act, 1956. The Central Government itself is the petitioner in these writ petitions. The petitioner has already paid 50% of the disputed tax. Therefore, it is not fair to deprive the petitioner of the benefit of stay pending the appeals.

7. Therefore, the Writ Petitions are allowed and the impugned orders are set aside. There will be an interim stay of the collection of the balance of tax, until the disposal of the main appeals by the VAT Tribunal.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

T. RAJANI, J.

1st September, 2017
cbs

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN √

AND

THE HON'BLE SMT. JUSTICE T. RAJANI

Writ Petition Nos.29325, 29335, 29336 & 29374 of 2017
(allowed)

1st September, 2017

cbs

*THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

*THE HON'BLE SMT. JUSTICE T. RAJANI

+W.P.Nos.29325, 29335, 29336 & 29374 of 2007

% 01-09-2017

Union of India, rep. by its Nuclear
Fuel Complex, Department of Atomic Energy,
Hyderabad. .. Petitioner

Vs.

$ The State of Telangana, rep. by its Principal
Secretary (Revenue), Hyderabad and
three others .. Respondents

<GIST:

>HEAD NOTE:

! Counsel for petitioner : Mr. K. Lakshman, learned Assistant Solicitor General

^ Counsel for respondents : Mr. J. Anil Kumar & Mr. M. Govind Reddy, learned special standing counsel for the Commercial Tax Department (Telangana)

? CASES REFERRED : ---