THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

<u>WRIT PETITION No. 11771 of 2017</u>

<u>ORDER:</u> ***(Per VRS,J)***

Aggrieved by the refusal of the Joint Commissioner (CT) to grant a stay of an order of penalty, a dealer under the Telangana Value Added Tax Act, 2005 has come up with the present writ petition.

2. Heard Mr. S. Dwarakanath, learned counsel for the petitioner. Mr. J. Anil Kumar, learned special standing counsel for Commercial Taxes (Telangana), takes notice for the respondents.

3. The petitioner has already paid 50% of the penalty. The appeal of the petitioner as against the order of penalty is now pending. The appeal as against the assessment order is also pending. Therefore, the dismissal of the stay petition is not proper.

4. Hence, the Writ Petition is allowed and the impugned order is set aside. There will be an interim stay of recovery of balance 50% of the penalty, pending disposal of the appeal.

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.

4th April, 2017
cbs

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AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 11771 of 2017
(allowed)

4th April, 2017

cbs