

HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON' BLE MS. JUSTICE J. UMA DEVI

Writ Petition No.4785 of 2017

ORDER: (*per Hon'ble Sri Justice V. Ramasubramanian*)

The petitioner has come up with the present writ petition, challenging an order of the Joint Commissioner refusing to grant stay pending disposal of a statutory appeal.

2. Heard Sri S. Dwarakanath, learned counsel for the petitioner and Sri T. Vinod Kumar, learned special standing counsel for the respondents.

3. As against order of assessment dated 12.01.2017, the petitioner has already filed an appeal before the Tribunal. Pending appeal, the petitioner moved a stay application. The same was dismissed.

4. However it appears that 50% of the tax demanded has already been paid. What remains is only the balance of 50%. By dismissing the stay application, in such cases, the right of appeal cannot be rendered as an empty formality.

5. Therefore, the writ petition is allowed, impugned order is set aside. There will be an interim stay of collection of the balance 50% of the demand pending disposal of the appeal by the VAT Tribunal. There shall be no order as to costs. Pending miscellaneous applications, if any, in this writ petition, shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 13.02.2017
BSS

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