

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

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND

* HON'BLE SMT JUSTICE ANIS, J.

+ WRIT PETITION No.30800 of 2017

% Date: 12-09-2017

Between:

m/S. Maharaja Soaps Industry Pvt. Ltd.,
10/2/292/15, KVS Complex,
Dasappa Road, Raidurg, Anantpur,
Anantapuramu District, A.P., rep. by its
Authorised representative V.A. Padmanabha Sarma.

... Petitioner

And

1. The Deputy Commissioner (ST) LTU (formerly known as Assistant commissioner (CT) LTU) Anantapuramu, P.A.R. Heights, 2nd Floor, Gooty Road, Anantapuramu, Anantapuramu District. A.P.
2. The Appellate Deputy Commissioner (CT), Tirupathi D.No.19/10/100/3A, New Indira Nagar, Beside Sri Govinda Raja Swamy Arts College, near Nikhil Apartments, Tirupathi, Chittoor District, A.P
3. The Additional Commissioner (CT), Legal, D.No.5-59, R.K. Sprint Valley Apartments, Bandar Road, Edupugallu Village, Kankipadu Mandal, Vijayawada – 521 1151.
4. The State of Andhra Pradesh, rep. by the Secretary to the Government, Revenue (C.T) Department, A.P. Secretariat Buildings, Velagapudi, Amaravathi, Guntur District, A.P.
5. The Branch Manager, State Bank of India, A.V.K. College Road Branch, Devangere-577 005, Karnataka.

... Respondents

! Counsel for the Petitioner

: Mr. G. Narendra Chetty

^ Counsel for Respondents

: G.P. for C.T

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> HEAD NOTE:

? Cases referred

HONOURABLE MR. JUSTICE V.RAMASUBRAMANIAN

And

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WRIT PETITION No.30800 of 2017

ORDER: (Per VRS,J)

The petitioner, who suffered an order of assessment, filed a statutory appeal before the 2nd respondent. Pending the appeal, the petitioner moved a stay petition, but the same was rejected.

2. As against the rejection of stay petition, the petitioner filed a revision before the Additional Commissioner, who is the 3rd respondent herein. The Additional Commissioner seems to have heard the revision on 10.04.2017, but has not passed any order. As a consequence, the assessing officer has issued a garnishee notice to the Bank, who is the 5th respondent, forcing the petitioner to come up with the above writ petition.

3. Heard Mr. Narendra Chetty, learned counsel for the petitioner. In view of the limited scope of the dispute, we directed Mr. S. Suri Babu, learned Special Standing Counsel to take notice for the respondents.

4. It appears that this Court has already taken a view in *Katuri Medical College & Hospital v. Commercial Tax Officer*¹ that coercive steps cannot be taken when stay petitions are pending disposal. In this case, the stay petition was rejected way back on 17.03.2017 and the revision as against the same is pending for the past six months. The Additional Commissioner, who is the revisional authority, has already heard the revision way back in April, 2017, but has not passed any order.

5. In view of the above, the writ petition is allowed setting aside the rejection of stay passed on 17.03.2017. There shall be an interim stay of recovery, pending disposal of the statutory appeal filed by the petitioner.

¹ (2013) 62 VST 185 (A.P)

6. As a sequel, miscellaneous petitions pending in this writ petition, if any, shall stand closed. There shall be no order as to costs.

V.RAMASUBRAMANIAN, J.

ANIS, J.

12th September, 2017
Js.

Note: Issue C.C. today.



HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT JUSTICE ANIS, J.

W.P.No.30800 of 2017
(Per VRS,J)



12th September, 2017

Js.