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

+ Writ Petition Nos.19987, 24705 and 24713 of 2015

% Date: 04-9-2017

Nuclear Fuel Complex, Rep. by Chief Executive,
Dept. of Atomic Energy, Moula-ali, ECIL Post,
Hyderabad-500 062

... Petitioner

Vs.

$ 1. The Asst. Commissioner (CT) LTU,
Saroornagar Division, Gaganvihar,
Nampally Station Road, Opp. Gandhi Bhavan,
Hyderabad, Telangana

2. The Deputy Commissioner (CT),
Saroornagar Division, Gaganvihar,
Nampally Station Road, Opp. Gandhi Bhavan,
Hyderabad, Telangana

3. The State of Telangana,
Rep. by its Prl. Secretary (Revenue),
Secretariat, Hyderabad

4. The Joint Commissioner (CT)-II,
O/o. The Commissioner of Commercial Taxes,
Telangana State, Hyderabad

... Respondents

! Counsel for Petitioner : Mr. K.Lakshman,
Asst. Solicitor General of India

Counsel for Respondents : Mr. M.Govind Reddy,
Spl. Standing Counsel for CT (TS)

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> Head Note:

? Cases referred:
Nil.

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

Writ Petition Nos.19987, 24705 and 24713 of 2015

Common Order: (per V.Ramasubramanian, J.)

These writ petitions arise out of the dismissal of stay petitions, pending disposal of regular appeals before the then Sales Tax Appellate Tribunal (now Value Added Tax Tribunal).

2. Heard Mr. K.Lakshman, learned Assistant Solicitor General of India appearing for the writ petitioner and Mr. M.Govind Reddy, learned Special Standing Counsel appearing for the respondents.

3. As against the revisions of assessment passed by the Deputy Commissioner, the petitioner which is Nuclear Fuel Complex of the Government of India has filed statutory appeals before the Tribunal. Pending the statutory appeals, the petitioner moved stay petitions before the Joint Commissioner. The Joint Commissioner dismissed the petitions for stay on the ground that 'F' Declaration Forms were not filed. Therefore, the petitioner is before us.

4. At the time of admission of the writ petitions, interim stay of the collection of disputed tax was granted. We do not know whether the statutory appeals were disposed of or not.

5. The petitioner is a part of the Department of Atomic Energy of the Union of India. Levy is under the Central Sales Tax Act, 1956. The petitioner has already paid 50% of the disputed tax.

6. Therefore, in the light of the aforesaid circumstances, the writ petitions are allowed, the impugned orders are set aside and there will be an interim stay of collection of the balance of disputed tax until disposal of the appeals by the VAT Tribunal. The miscellaneous petitions, if any, pending in these writ petitions shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

T.RAJANI, J.

04th September, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT. JUSTICE T.RAJANI

Writ Petition Nos.19987, 24705 and 24713 of 2015
(Common Order -- per VRS, J.)

04th September, 2017.
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