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

Writ Petition No.5108 of 2017

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

Aggrieved by the rejection of a request for stay of collection of 50% of the disputed tax, during the pendency of a statutory appeal, the dealer has come up with the present writ petition.

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

3. The total disputed tax comes to Rs.25,01,279/-. Out of the same, the petitioner has already paid 50%. Therefore, the petitioner is before us.

4. The claim of the petitioner is based upon a contention that the exemption given by G.O.Ms.No.2328 dated 13.09.1957, would not mean that sugar is not a taxable goods. The petitioner relies upon the decision of this court in 'State of Andhra Pradesh vs. Sri Vasavi Traders' (35 APSTJ 189). Therefore, we are of the considered view that the remedy of appeal which the petitioner has availed cannot be turned into an empty formality.

5. Hence, the writ petition is allowed. There will be interim stay of collection of balance 50% of the disputed tax till the disposal of the appeal. If the appeal goes against the petitioner, the petitioner shall pay the amount that becomes consequentially

payable. 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: 14.02.2017
BSS

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

22

Writ Petition No.5108 of 2017
(*per Hon'ble Sri Justice V. Ramasubramanian)*

Date: 14.02.2017

BSS