THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

W.P.No.39327 of 2017

Date: 24.11.2017

Between:

M/s.Plasti Lami Coats Pvt.Ltd.,
D.No.10-D, Himayatnagar, Hyderabad,
Rep. by its Proprietor
Sri A.Ram Mohan Rao,
S/o.Sri Aaho Bala Rao … Petitioner

And

The State of Telangana,
rep. by its Principal Secretary,
(Revenue), Secretariat,
Hyderabad and three others … Respondents

Counsel for the Petitioner : Mr. B.Srinivas.

Counsel for the Respondents : Mr.J.Anil Kumar,
Special Standing Counsel
for Commercial Tax (TS)

The Court made the following:

Order : (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

The question whether Rexine cloth falls under Annexure-V of 4th Schedule or entry 86 of the said schedule under the Andhra Pradesh Value Added Tax Act, is the subject matter of an appeal before the Telangana Value Added Tax Appellate Tribunal (for short 'the Tribunal'). Pending the appeal, the petitioner moved respondent No.2 for stay of the impugned order. The stay application was dismissed by the respondent No.2.

2. At the hearing, Mr.B.Srinivas, learned counsel for the petitioner, submitted that his client has already paid 50% of the disputed tax. After hearing the learned counsel for the petitioner and the learned Special Standing Counsel for Commercial Tax (TS), without expressing any opinion on the merits of the case, as the petitioner paid half of the disputed tax, we are of the opinion that the petitioner is entitled for stay of payment of balance amount, pending disposal of the appeal by the Tribunal. Accordingly, the impugned order is set aside. Respondent No.4 is restrained from collecting the balance tax in dispute, pending the appeal before the Tribunal.

3. The writ petition is accordingly allowed, to the extent indicated above. As a sequel, W.P.M.P.No.48782 of 2017 is disposed of.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 24th November, 2017

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