

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.35187 of 2017

Order: (per V.Ramasubramanian, J.)

Aggrieved by the dismissal of his stay applications pending a regular first appeal, the dealer under the Andhra Pradesh Value Added Tax Act, 2005 has come up with the above writ petition.

2. Heard Mr. S.Krishna Murthy, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned Special Standing Counsel, takes notice for the respondents.

3. As against the order of assessment dated 24-11-2016, the petitioner filed a regular first appeal and sought stay before the 2nd respondent. The stay petition was rejected by the 2nd respondent by an order dated 08-02-2017. As against the said order, the petitioner filed a revision before the 3rd respondent. The 3rd respondent has now rejected the revision forcing the petitioner to come up with the above writ petition.

4. Admittedly the petitioner has paid 12.5% of the disputed tax, as a pre-condition for filing the first appeal. Therefore, by directing the petitioner to pay some more amount and granting stay, the equity can be done. Therefore, the writ petition is disposed of directing the petitioner to deposit 25% of the disputed tax in addition to 12.5% already paid, within a period of 6 (six) weeks. Upon such deposit,

there will be an interim stay of collection of the balance amount till the disposal of the first appeal. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

ABHINAND KUMAR SHAVILI, J.

24th October, 2017.

Ak



HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition No.35187 of 2017
(per VRS, J.)



24th October, 2017.
(Ak)