HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WP No.38189 of 2017

Date:17.11.2017

**Between:**

M/s Master Channel Community

Network Private Limited, Vijayawada,

reptd by its Managing Director-P.Sai Babu

..... Petitioner

**And:**

Commercial Tax Officer,

Vijayawada and four others.

....Respondents

Counsel for the petitioner: Mr. S.Krishna Murthy

Counsel for the respondents: Mr. Shaik Jeelani Basha

Special Standing Counsel for CT (AP)

The Court made the following:

ORDER: *(per Hon'ble Sri Justice C.V.Nagarjuna Reddy)*

Feeling aggrieved by rejection of the stay application by respondent No.4 by order, dated 17.10.2017, in CCT's Ref.No.LII(2)/134/2017, pending the appeal before the Value Added Tax Appellate Tribunal, Visakhapatnam (for short 'the Tribunal'), this Writ Petition is filed.

At the hearing, Mr. S.Krishna Murthy, learned counsel for the petitioner, submitted that so far, his client has paid 50% of the disputed tax.

Inasmuch as the validity of the tax imposed on the petitioner is the subject matter of appeal before the Tribunal, it would be in the interests of justice that the remaining part of the tax due is stayed pending the appeal before the Tribunal. Accordingly, the respondents are restrained from collecting the balance tax due from the petitioner, subject to verification of the claim of the petitioner that it has paid 50% of the disputed tax. If there remains any shortfall in payment of 50% of the disputed tax by the petitioner, the respondents are free to issue a notice to it for making good such shortfall.

The Writ Petition is, accordingly, disposed of with the direction that the respondents shall not collect more than 50%

of the disputed tax from the petitioner pending the appeal before the Tribunal.

As a sequel to disposal of the Writ Petition, WPMP.No.47431 of 2017 is disposed of as infructuous.

*JUSTICE C.V.NAGARJUNA REDDY*

*JUSTICE CHALLA KODANDA RAM*

*17th November 2017*
*DR*