

HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

HON'BLE SRI JUSTICE M.S.K.JAISWAL

WRIT PETITION No.43934 of 2017

Date:22.12.2017

Between.

M/s A.P.State Road Transport Corporation,
Vijayawada, repto by its Financial
Advisor-M.Venkateswara Rao

..... Petitioner

And.

The Commercial Tax Officer,
Vijayawada and four others.

.....Respondents

Counsel for the petitioner: Mr. C.Umakantha Sarma

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 stay application filed by the petitioner-Andhra Pradesh State Road Transport Corporation by respondent No.3, this Writ Petition is filed.

In the affidavit, filed in support of the said application, it was averred that the petitioner has already paid 50% of the disputed tax as a pre-deposit along with the appeal filed and pending before the Andhra Pradesh Value Added Tax Appellate Tribunal, Visakhapatnam (for short 'the Tribunal').

Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes (Andhra Pradesh), has not disputed this position.

The petitioner being a State Road Transport Corporation and having already paid 50% of the disputed tax, we find the elements of balance of convenience and irreparable injury in its favour for granting stay of recovery of the balance tax due pending the appeal before the Tribunal.

Accordingly, the Writ Petition is allowed and the impugned order is set aside. The respondents are restrained from recovering the balance tax due, if the petitioner had already paid 50% of the disputed tax, pending the appeal before the Tribunal.

As a sequel, WPMP.No.54475 of 2017 shall stand dismissed as infructuous.

JUSTICE C.V.NAGARJUNA REDDY

JUSTICE M.S.K.JAISWAL

22nd December 2017

DRs

