The Hon'ble Sri Justice C.V.Nagarjuna Reddy

and

The Hon'ble Sri Justice T.Amarnath Goud

Writ Petition No.40628 of 2017

Dt: 04-12-2017

Between:

M/s.Plasti Lami Coats Pvt. Ltd.,
Hyderabad, rep. by its Proprietor
Sri A.Ram Mohan Rao

….Petitioner

and

The State of Telangana
Rep. by its Prl.Secretary (Revenue)
Hyderabad and 3 others

….Respondents

Counsel for the Petitioner: **Mr.B.Srinivas**

Counsel for the respondents: **Mr.J.Anil Kumar,**
Spl.SC for Commercial Taxes (TS)

The Court made the following:

<u>Order:</u> **(per Hon'ble Sri Justice C.V.Nagarjuna Reddy)**

The question, Whether Rexine cloth falls under Annexure-V or Entry 86 of the 4th Schedule under the Andhra Pradesh Value Added Tax Act, 2005, 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 collection of the disputed tax. The said application was dismissed by respondent No.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 Taxes (TS), as the petitioner paid half of the disputed tax, we are of the opinion that it is entitled for stay of payment of the 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.

The Writ Petition is, accordingly, allowed, to the extent indicated above.

As a sequel, W.P.M.P.No.50435 of 2017, filed by the petitioner for interim relief, is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 04-12-2017
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