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

and

The Hon'ble Sri Justice T.Amarnath Goud

WP.No.150 of 2018

Dt: 05-01-2018

Between:

M/s.L.Satyanarian
Rep. by its Proprietor
Mr.L.Satyanarian
Kakinada, EG District

….Petitioner

and

The Additional Commissioner (CT) Legal,
Edupugallu, near Vijayawada and 3 others

….Respondents

Counsel for the Petitioner: **Mrs.K.Uma**

Counsel for the respondents: **Mr.Shaik Jeelani Basha, Spl.SC for CT (AP)**

The Court made the following:

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

Feeling aggrieved by Order, dated 03-11-2017, of respondent No.1, whereby he has rejected the application filed by the petitioner for stay of recovery of balance disputed tax of Rs.4,26,968/-, pending disposal of the Appeal before the Andhra Pradesh VAT Appellate Tribunal, Visakhapatnam (for short 'the Appellate Tribunal'), the unsuccessful party has filed this Writ Petition.

The petitioner has stated, in his affidavit, that he made the pre-deposit of Rs.4,26,968/- being 50% of the disputed tax, while filing the Appeal before the Tribunal.

At the hearing, the learned Counsel for the petitioner has reiterated the said plea.

Mr.Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes (AP) appearing for the respondents, has not disputed the above submission of the learned Counsel for the petitioner.

Inasmuch as the liability of the petitioner to pay the tax is in serious dispute and as 50% of the disputed tax has already been deposited, we are of the opinion that interests of justice would be met, if recovery of the balance disputed tax is stayed, pending disposal of the Appeal before the Tribunal.

Accordingly, the impugned order, dated 03-11-2017, of respondent No.1 is set aside. Respondent No.3 is restrained from recovering the balance disputed tax of Rs.4,26,968/-, pending disposal of the Appeal before the Tribunal.

The Writ Petition is, accordingly, allowed.

As a sequel, IA.No.1 of 2018, filed by the petitioner for interim relief, is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 05-01-2018
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