THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

WRIT PETITION NO.4479 OF 2018

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

The order, impugned in this Writ Petition, is the proceedings of the Additional Commissioner (ST) dated 30.10.2017 rejecting the petitioner's application for grant of stay of collection of the disputed tax pending disposal of the appeal before the Telangana VAT Tribunal. While the Additional Commissioner has, in the impugned order dated 30.10.2017, extracted the petitioner's contentions, the petition was rejected holding that he had examined the order and the contents put forth by the appellant; he did not find any valid reasons in the arguments of the appellant-petitioner for stay of collection of the disputed tax, and the stay petition was being rejected; without going into the merits, as the appeal was pending disposal before the Tribunal, the stay petition was rejected.

Since a statutory remedy of revision is provided under Section 33(6) of the Telangana VAT Act, the Additional Commissioner was obligated to record his, *prima facie*, findings on the petitioner's contentions, and then decide whether the petitioner's request for grant of stay was justified or not. As the impugned order is bereft of reasons, we were initially inclined to admit the Writ Petition and grant stay.

Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, would, however, submit that instead of doing so, the impugned order may be set aside, and the matter remanded to the Additional Commissioner permitting him to pass an order afresh in accordance with law.

In the light of the submissions of the learned Special Standing Counsel for Commercial Taxes, the impugned order is set aside and the stay petition, filed by the petitioner before the Additional Commissioner, is restored to file. The Additional Commissioner shall pass a reasoned order afresh with utmost expedition and, in any event, not later than two(2) weeks from the date of receipt of a copy of this order, after affording the petitioner an opportunity of an oral hearing.

Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, ACJ)

(KONGARA VIJAYA LAKSHMI, J)

28th February 2018
RRB