* IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
* THE HON'BLE MS. JUSTICE J. UMA DEVI

+W.P.NO.9502 of 2018

% Date: 04-04-2018

#Between:

M/s. HPL Electric & Power Pvt. Ltd.,
D.No.11-49-9, Velagaletivari Street,
Fish Market, Vijayawada,
Rep. by its AGM (Legal & Taxation),
Shri Chandra Gopal Puri.

….. Petitioner

And

1. The Commercial Tax Officer, Samarangam Chowk Circle, Vijayawada.
2. The Additional Commissioner (CT), Legal, Edupugallu, Near Vijayawada.
3. The Appellate Deputy Commissioner, Vijayawada Division, Vijayawada.
4. The Chief Commissioner (ST), Edupugallu, Near Vijayawada.
5. The State of Andhra Pradesh, Through Principal Secretary to Government, Revenue (State Tax) Department, Amaravathi.

…. Respondents

! Counsel for the Petitioner : Mr. G. Prahlad
For Mr. Lakshmikumarn

^ Counsel for Respondents : Mr. Shaik Jeelani Basha Spl. S.C. for CT

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> HEAD NOTE:

? Cases referred

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No.9502 of 2018

ORDER: (Per VRS,J.)

Aggrieved by the refusal of the Additional Commissioner to grant stay of collection of disputed tax, the dealer under the A.P. VAT Act, 2005 has come up with the above writ petition.

2. Heard Mr. G. Prahlad, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned Special Standing Counsel takes notice for the respondents.

3. The petitioner has already paid 12.5% of the disputed tax while filing the first appeal. The issue raised in the appeal, is raised in several cases. Therefore, until the issue attains finality, the petitioner should have the benefit of stay. However, the petitioner cannot also have the benefit of a blanket stay.

4. Therefore, the writ petition is disposed of granting interim stay of collection of the balance of disputed tax, pending disposal of the first appeal filed by the petitioner, on condition that in addition to the 12.5% of the disputed tax which the petitioner already paid, the petitioner shall pay 25% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order. There shall be no order as to costs.

5. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

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JUSTICE V. RAMASUBRAMANIAN

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JUSTICE J. UMA DEVI

4th April, 2018
Js.

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No.9502 of 2018

Date: 04-04-2018

Js.