

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

THE HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON' BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION No.10081 OF 2018

Between:

M/ s.Sri Digital Network Private Limited,
D.No.32-2/ 1-1A, Ratnamamba Street, Mogalrajpuram,
Vijayawada-10, Krishna District, A.P., Rep. by its
Managing Director Potluri Jayanth

...Petitioner

Vs.

Commercial Tax Officer,
Seetharampuram Circle
Vijayawada and others

... Respondents

For Petitioner : Sri S. Krishna Murthy

For Respondents : Sri Shaik Jeelani Basha,
Special Standing Counsel

Gist :

Head Note :

Cases Referred : Nil



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ORDER: (per V. Ramasubramanian, J)

Aggrieved by the dismissal of an application for stay of collection of penalty, the Dealer under the Andhra Pradesh Value Added Tax Act, 2005 has come up with the above writ petition.

2. Heard Mr.S Krishna Murthy, learned counsel for the petitioner. Sri Shaik Jeelani Basha, learned Special Standing Counsel takes notice for the respondents.

3. The petitioner has already filed a second appeal. At the time of filing of the first appeal, the petitioner has paid 12.5%of the disputed tax. At the time of filing of the second appeal, he has totally paid 50% of the disputed tax and penalty. Insofar as the tax is concerned, this Court has already granted stay of collection of the remaining 50%of the tax amount in W.P.No.7735 of 2018. In the case on hand, what is challenged is a conditional order for the grant of stay with regard to penalty.

4. Once this Court has granted stay of collection of balance 50% of the disputed tax, no condition need be imposed with regard to penalty. The petitioner has already paid 50%of the penalty and is on second appeal. Therefore, the writ petition is allowed and an interim stay of collection of the balance amount of penalty is granted till the disposal of the second appeal.

5. As a sequel thereto, miscellaneous petitions, if any, pending shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

April 02, 2018
KTL