

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

Writ Petition No.10141 of 2018

Order: (per V.Ramasubramanian, J.)

Challenging the coercive steps taken by the respondents for recovery of the balance of disputed tax, the dealer under the Andhra Pradesh Value Added Tax, 2005, has come up with the above writ petition.

2. Heard Mr. P.Girish Kumar, learned counsel for the petitioner and Mr. S.Suri Babu, learned Special Standing Counsel for the respondents.

3. As against the revisional order of assessment dated 11-8-2015, the petitioner has already filed a first appeal before the A.P. VAT Tribunal, after making a deposit of 25% of the disputed tax. For the recovery of the balance, the petitioner moved a stay petition first before the Deputy Commissioner and then before the Additional Commissioner. Both of them rejected the stay applications. Therefore, the petitioner is before us.

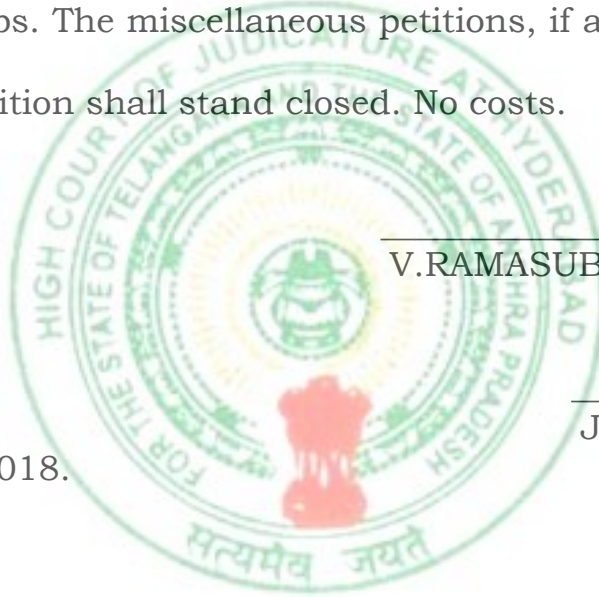
4. Since the first appeal is pending before the Tribunal, we are of the considered view that the rejection of the stay petition, without going into the merits, by a blanket order may not be proper. Since the petitioner has already paid 25% of the disputed tax, a stay can be granted by imposing a further condition.

5. Therefore, the writ petition is disposed of granting an interim stay of recovery of the balance of tax, pending disposal of the appeal before the VAT Tribunal, subject to the condition that in addition to the 25% of the disputed tax which the petitioner has already paid, the petitioner shall pay 25% of the disputed tax within a period of 8 (eight) weeks from the date of receipt of a copy of this order. If the petitioner fails to make a deposit, within the period stipulated above, it will be open to the respondents to proceed with the coercive steps. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

24th April, 2018.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.10141 of 2018
[per VRS, J.]



24th April, 2018.
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