

* 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.10762 of 2018

% Date: 03-04-2018

Between:

M/s. HCV Digital Entertainment Private Limited,
Door No.25-5-140, N.R. Pet,
Near Co-operative Bank, Eluru,
W.G. District – 534 006, rep. by
Mr. Prakash Thakrar
Vice President (Finance).

.... Petitioner

And

1. The State of Andhra Pradesh, rep. by its Principal Secretary, Dept. of Revenue, Hyderabad.
2. The Additional Commissioner (CT), Legal Office of the Commissioner of Commercial Taxes, A.P. Edupugall, Near Vijayawada.
3. The Appellate Joint Commissioner (CT), D.No.40-5-19/ib, Back of N.V.K.R. Towers, Mogharajapuram, Vijayawada.
4. The Assistant Commissioner of State Tax, Eluru Circle, Eluru.

... Respondents

! Counsel for the Petitioner : Mr. A.K. Jaiswal

^ Counsel for Respondents : Mr. S. Suri Babu, Spl. S.C. for CT

< GIST:

> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.10762 of 2018

ORDER: (Per VRS,J.)

Aggrieved by the dismissal of a stay petition pending a first appeal, the dealer under the A.P. VAT Act, 2005 has come up with the above writ petition.

2. Heard Mr. A.K. Jaiswal, learned counsel for the petitioner. Mr. S. Suri Babu, learned Special Standing Counsel takes notice for the respondents.

3. The matter relates to the liability of the petitioner to tax in respect of set-top-boxes. Since the petitioner is on first appeal, he would have paid at least 12.5% of the disputed tax. But according to the petitioner an adjustment of the ITC was made, leading to a total payment of nearly 24% of the disputed tax.

4. In matters of similar nature, this Court granted stay on condition that 25% of the disputed tax is paid. Therefore, following the same, the writ petition is disposed of granting an interim stay of collection of the balance of disputed tax, pending disposal of the first appeal, subject to the condition that the petitioner deposits 25% of the disputed tax, less the amount already paid, within a period of three 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.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

3rd April, 2018
Js.

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

WRIT PETITION No.10762 of 2018



Date: 03-04-2018

Js.