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.10680 OF 2018

Date:26.04.2018

Between:

Micromax Informatics Limited,
Kanuru, Vijayawada, Krishna District,
Rep. by its Authorized Senior Manager.

...Petitioner

Vs.

Assistant Commissioner (CT)(LTU)
No.II Division, Vijayawada,
KMR Sons Plaza, Yalamalakuduru road,
Vijayawada, AP and others

.. Respondents

For Petitioners : Mr.Omar A Pasha

For Respondents : Mr.S.Suribabu

Gist :

Head Note :

Cases Referred : Nil

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION No.10680 OF 2018

ORDER: *(per V. Ramasubramanian, J)*

The petitioner has come up with the above writ petition challenging a demand notice and a notice issued by the Bank under Section 29 of the APVAT Act, 2005.

2. Heard Mr.Omar A.Pasha, learned counsel for the petitioner and Mr.S.Suribabu, learned Standing Counsel for the respondents.

3. The main grievance of the petitioner is that the appellate authority's order was passed on 12.02.2018 and that even before the expiry of time for filing a second appeal before the VAT Appellate Tribunal, the recovery notice was issued.

4. On 02.04.2018, when the writ petition came up for admission, we passed the following order:

> "The limitation for filing an appeal to the Tribunal would expire only on 23.04.2018. Therefore, there will be an interim stay until 23-04-2018. It will be open to the petitioner to file the appeal before the Tribunal in the meantime and seek a stay before the appropriate authority.
>
> Post on 24-04-2018."

5. Today, learned counsel for the petitioner produced proof for having filed the Second Appeal before the A.P.V.A.T. Appellate Tribunal along with necessary pre-deposit payment.

6. By filing an appeal and making a pre-deposit, the petitioner has now paid 50% of the disputed tax. Therefore, the writ petition is allowed and the impugned demand is set aside. The petitioner will have the benefit of interim stay pending appeal before the VAT Appellate Tribunal.

7. 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 26, 2018

KTL