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

Writ Petition No.15117 of 2018

Order: (per V.Ramasubramanian, J.)

Aggrieved by the rejection of a stay petition during the pendency of a second appeal, the dealer has come up with the above writ petition.

2. Heard Mr. S.Krishna Murthy, 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 at the time of filing the first appeal. After the dismissal of the first appeal, they have paid 37.5% of the disputed tax. In other words, they have now paid 50% of the disputed tax.

4. The issues raised by the petitioner in the appeal are – (i) the taxability of roadside assistance charges relating to new cars, (ii) tax payable on extended warranty charges relating to new cars and (iii) notional input tax credit.

5. Therefore, taking into account the above, the writ petition is allowed, the impugned order is set aside and there will be an interim stay of recovery of the balance of tax till the disposal of the second appeal. The interlocutory applications, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

26th April, 2018.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.15117 of 2018
[per VRS, J.]

26th April, 2018.
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