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

WRIT PETITION Nos.16561 AND 16592 OF 2018

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

Challenging the rejection of two stay petitions, one relating to tax and another relating to penalty, pending disposal of first appeals, the dealer under the Telangana Value Added Tax Act, 2005 has come up with the above writ petitions.

2. Heard Mr.Bhaskar Reddy Vemireddy, learned counsel for the petitioners. Mr.T.Vinod Kumar, learned Special Standing Counsel takes notice for the respondents in WP No.16561 of 2018 and Mr.J.Anil Kumar, learned Special Standing Counsel takes notice for the respondents in WP No.16592 of 2018.

3. At the time of filing the first appeals, the petitioner has already paid 12.5% of the disputed tax and disputed penalty. This is not a case where there can be a total rejection of the stay petitions, nor a blanket stay.

4. Therefore, considering the facts and circumstances, the writ petitions are disposed of granting stay of collection of the balance of penalty pending disposal of the first appeal arising out of the penalty, subject to the condition that the petitioner pays 25% of the disputed penalty. The amount of 12.5% already paid shall be given credit to. The balance alone shall be paid.

5. Similarly, there will be an interim stay of recovery of the disputed tax pending disposal of the appeal arising out of the tax on condition that the petitioner pays 37.5% of the disputed tax. The conditions imposed by this order shall be complied with within a period of six (6) weeks from the date of receipt of a copy of this order. If the

conditions are complied with the petitioner will have the benefit of stay pending disposal of both the first appeals.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

May 01, 2018
KTL