

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.16839 OF 2018

Date:02.05.2018

Between:

M/ s.HPL Electric & Power Pvt.Ltd.,  
Vijayawada, Rep. by its AGM (Legal & Taxation).

...Petitioner

Vs.

The Additional Commissioner (CT)  
Eedupugallu, Vijayawada and others.

.. Respondents

For Petitioner : M/ s.Lakshmi Kumaran & Sridharan

For Respondent : Mr.S. Suri Babu

Gist :

Head Note :

Cases Referred :



HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON' BLE MS.JUSTICE J. UMA DEVI

WRIT PETITION No.16839 OF 2018

ORDER: (per V. Ramasubramanian, J)

Aggrieved by the dismissal of a stay petition pending a first appeal as against an order of penalty, the Dealer under the AP VAT Act, 2005 has come up with the above writ petition.

2. Heard Mr.Lakshmi Kumaran, learned counsel for the petitioner and Mr.S Suribabu, learned Special Standing Counsel takes notice for the respondents.

3. The penalty ordered was to the tune of Rs.10,27,600/ -. The petitioner has already filed a first appeal after remitting 12.5% Even if the appeal is dismissed, the petitioner will be entitled to a second appeal, subject, however, to payment of an additional amount of 37.5% of the disputed penalty. Therefore, rejection of the stay petition may not be in order.

4. Considering the fact that the matter arises only out of penalty, the writ petition is allowed, setting aside the impugned order and granting interim stay of collection of the disputed penalty, pending disposal of the first appeal, subject to the condition that the petitioner pays an additional amount of Rs.12.5%of the disputed penalty over and above the 12.5%already deposited.

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

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V. RAMASUBRAMANIAN, J

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J. UMA DEVI, J

May 02, 2018  
KTL