THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION NOS.20328 and 20398 of 2018

COMMON ORDER: (per SK,J)

The grievance of the petitioner company is with regard to the insistence by the Commercial Tax Officer, Marredpally Circle, Hyderabad, upon payment of the balance disputed tax of Rs.3,67,880/- and balance disputed penalty of Rs.36,788/- notwithstanding the pendency of the appeals filed by it before the Telangana Value Added Tax Appellate Tribunal, Hyderabad, against the said assessment and imposition of penalty. Consequential direction is sought to restrain the authorities from taking coercive measures for recovery of the balance disputed tax and balance disputed penalty.

The Commercial Tax Officer, Marredpally Circle, Hyderabad, passed assessment order dated 20.07.2015 in relation to the tax period January, 2013 to March, 2014. He also passed a separate penalty order for the said period on 24.09.2015. Aggrieved thereby, the petitioner company preferred appeals before the Appellate Deputy Commissioner (CT) (FAC), Punjagutta Division, Hyderabad. By separate orders dated 19.03.2018, the Appellate Deputy Commissioner dismissed the appeals. The petitioner company thereupon carried the matter to the Telangana Value Added Tax Appellate Tribunal, Hyderabad. The petitioner company admittedly paid 50% of the disputed tax and the disputed penalty for maintaining its appeals up to the Tribunal.

In the light of the pendency of these appeals before the Tribunal and given the admitted fact that the petitioner company already deposited 50% of the disputed tax and the disputed penalty, we are of the opinion that the authorities are not justified in insisting upon payment of the balance disputed tax and balance disputed penalty amounts pending the disposal of the appeals filed by the petitioner company before the Tribunal.

The writ petitions are accordingly disposed of directing the respondents not to take any coercive measures for recovery of the balance disputed tax and balance disputed penalty amounts payable by the petitioner company until disposal of its appeals by the Telangana Value Added Tax Appellate Tribunal, Hyderabad.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

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SANJAY KUMAR,J

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T.AMARNATH GOUD,J

Date:19.06.2018

GJ