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

WRIT PETITION NO.18943 of 2018

ORDER: (per SK,J)

Challenge in this writ petition is to the order dated 30.04.2018 passed by the Telangana Value Added Tax Appellate Tribunal, Hyderabad, in A.R.No.242 of 2017 rejecting admission of the petitioner's appeal on the ground that it had failed to produce proof of payment of 25% of the disputed tax amount within the stipulated period.

Sri Vinod Kumar Tadakamalla, learned special standing counsel for Commercial Taxes, State of Telangana, would fairly concede that though the petitioner failed to produce proof before the Tribunal, the fact of the matter is that the refund payable to the petitioner, being a sum of Rs.33,94,285/- in relation to the tax period 2014-15 and 2015-16, was adjusted against the demanded disputed tax amount and therefore, the petitioner would have deposited more than the requisite 25% of the disputed tax.

In the light of this fair concession made by the State, the order of the Tribunal non-suiting the petitioner on the ground that it had failed to pay the requisite percentage of the disputed tax amount cannot be sustained.

The writ petition is accordingly allowed setting aside the impugned order dated 30.04.2018 passed in A.R.No.242 of 2017. The Tribunal shall entertain the appeal as the petitioner has already paid the requisite percentage of the disputed tax and adjudicate the same on its own merits in accordance with law.

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

SANJAY KUMAR,J

T.AMARNATH GOUD,J

Date:02.07.2018

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