

**\*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.40569 OF 2018**

% Date:12.11.2018

Between:

# M/s.Creative Technologies Inc,  
Rajendra Nagar, Hyderabad, Rep. by its Proprietor.

... Petitioner

v.

\$ The Commercial Tax Officer, Barkatpura Circle,  
Abids Division, Hyderabad and others.

.. Respondents

! For Petitioner : Mr.V. Bhaskar Reddy

^ For Respondents : Mr. J. Anil Kumar.

< Gist :

> Head Note :

? Cases Referred : Nil

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**WRIT PETITION No.40569 OF 2018**

**ORDER:** *(Per V. Ramasubramanian, J)*

Aggrieved by the dismissal of a stay petition pending a regular appeal, the dealer under the Talangana Value Added Tax Act, 2005 has come up with the above writ petition.

2. Heard Mr. V. Bhaskar Reddy, learned counsel for the petitioner. Mr. J. Anil Kumar, learned counsel takes notice for the respondents.

3. The petitioner has already paid 50% of the disputed penalty. The appeal now filed by the petitioner, is a second appeal before the Tribunal. The issue involved revolves around inter-state transaction which was allegedly denoted as under cleared CST case. Therefore, the petitioner deserves stay pending appeal.

4. Therefore the writ petition is allowed, the impugned order is set aside and the petitioner is granted an interim stay of collection of the balance of the disputed penalty, pending disposal of the appeal before the Tribunal.

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

**V. RAMASUBRAMANIAN, J**

**J. UMA DEVI, J**

**November 12, 2018**  
**KTU**