

**IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF
ANDHRA PRADESH**

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

Writ Petition No.41970 of 2018

27-11-2018

Between:

Micromax Informatics Limited, Plot No.263,
Block-C, 10, New Auto Nagar, APIIC, Kanuru,
Vijayawada, Krishna District, A.P., represented
by its Authorised representative Mr. Ramgopal
Jangir, Deputy General Manager

... Petitioner

And

State of Andhra Pradesh, represented by its
Principal Secretary, Revenue (CT-II) Department,
Secretariat, Velagapudi, Amaravathi, Guntur
District and 3 others

... Respondents

! Counsel for the Petitioner : Mr. S. Vivek Chandrasekhar

^ Counsel for Respondents : Mr. S. Suribabu, Spl. S.C.

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No.41970 of 2018

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

Aggrieved by a conditional order of stay granted by the Additional Commissioner (CT), Vijayawada, dated 14-09-2018, pending disposal of a regular First Appeal arising out of penalty, the dealer under the Andhra Pradesh Value Added Tax Act, 2005, has come up with the above writ petition.

2. Heard Mr. S. Vivek Chandrasekhar, learned counsel for the petitioner and Mr. S. Suribabu, learned Special Standing Counsel for Commercial Tax (A.P.), takes notice for the respondents.

3. The petitioner has already paid 50% of the disputed tax. It has also paid 12.5% of the penalty imposed under the impugned order, at the time of filing an appeal.

4. The issue involved in the appeal is as to whether mobile chargers and mobile phone batteries formed an integral part of the mobile phone or not. Since it is a legal issue, this Court has entertained writ petitions, filed by dealers bypassing the alternative remedy of appeal. The petitioner has at least filed an appeal.

5. Therefore, the writ petition is allowed, the impugned order is set aside and there will be an interim stay pending disposal of the appeal. There shall be no order as to costs.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand closed.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J

Date: 27-11-2018

Ksn

