HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHAVA RAO

Writ Petition Nos.42898 and 42908 of 2018

Common Order: (per V.Ramasubramanian, J.)

Both these writ petitions arise out of the dismissal of stay petitions pending second appeals before the VAT Appellate Tribunal.

2. Heard Mr. Lakshmi Kumaran Sridharan, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned Special Standing Counsel, takes notice for the respondents in the first writ petition and Mr. S.Suri Babu, learned Special Standing Counsel, takes notice for the respondents in the second writ petition.

3. The appeals pending as against the orders of assessment and penalty, are second appeals. Therefore, the petitioner has already paid 50% of the demand. Hence, the rejection of stay is not proper.

4. In view of the above, the writ petitions are allowed and the impugned orders are set aside. There will be an interim stay of recovery of the balance amount till the disposal of the appeals before the VAT Appellate Tribunal. Pending applications, if any, shall stand closed. No costs.

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V.RAMASUBRAMANIAN, J.

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P.KESHAVA RAO, J.

17th December, 2018.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHAVA RAO

Writ Petition Nos.42898 and 42908 of 2018
(per VRS, J.)

17th December, 2018.
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