

***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.41376 OF 2018

% Date:16.11.2018

Between:

M/s.Cholayil Private Limited,
Rep. b its Manager – Legal, Anna
Nagar East, Chennai.

... Petitioner

v.

\$ Assistant Commissioner (CT), LTU,
Nellore Division Nellore and others.

.. Respondents

! For Petitioner

: Mr.S. Dwarakanath

^ For Respondents

: Mr. S. Suri Babu,
Special Standing Counsel

< Gist :

> Head Note :

? Cases Referred : Nil

C/15

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

WRIT PETITION No.41376 OF 2018

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

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

2. Heard Mr. S. Dwarakanath, learned counsel for the petitioner. Mr. S. Suri Babu, learned Special Standing Counsel takes notice for the respondents.

3. The petitioner has already paid more than 70% of the disputed tax. 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 tax, 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 16, 2018
KTU