

* 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

* THE HON'BLE MS. JUSTICE J. UMA DEVI

+ W.P.NO.42916 of 2018

% Date: 27-11-2018

Between:

M/s. Satya Concrete Pavers Private Limited,
R.S.No.40/2, NH-9 Road, Kethanakonda,
Vijayawada-521 456, Krishna District,
Rep. by its Managing Director
Sri S. Suresh.

.... Petitioner

And

1. Commercial Tax Officer, Nandigama Circle, Vijayawada.
2. Commercial Tax Officer, Ibrahimpatnam Circle, Vijayawada.
3. Appellate Deputy Commissioner (CT), Vijayawada.
4. Additional Commissioner (CT) Legal, Andhra Pradesh, Vijayawada.
5. The State of Andhra Pradesh, rep. by its Principal Secretary,
Revenue Department, Andhra Pradesh Secretariat, Velagapudi,
Guntur District.

... Respondents

! Counsel for the Petitioner

: Mr. S. Krishna Murthy

^ Counsel for Respondents

: Mr. Shaik Jeelani Basha

< GIST:

> HEAD NOTE:

? Cases referred

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

WRIT PETITION No.42916 of 2018

ORDER: (Per VRS,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. S. Krishna Murthy, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned Special Standing Counsel takes notice for the respondents.

3. The petitioner has already paid 50% of the disputed tax. The appeal now filed by the petitioner, is a second appeal before the Tribunal. The issue involved in the appeal is as to whether fly ash bricks and fly ash pavers are different commodities. 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.

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

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

27th November, 2018
Js.

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
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