

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

**THE HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN
AND**

THE HONOURABLE SRI JUSTICE P. KESHA VA RAO

WRIT PETITION Nos.47077, 47090, 47103 AND 47151 OF 2018

Date:27.12.2018

Between:

M/s. Hindustan Coca Cola Beverages Private Limited,
Moula Ali, Hyderabad, Rep. by its Authorized Signatory.

... Petitioner in all the
writ petitions.

v.
The Assistant Commissioner (CT), LTU,
Sarornagar Division, Hyderabad and others.

.. Respondents in all the
writ petitions

For Petitioner : Mr. K. Raji Reddy

For Respondents : Mr. J. Anil Kumar

Gist :

Head Note :

Cases Referred : Nil

C/15

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WRIT PETITION Nos.47077, 47090, 47103 AND 47151 OF 2018

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

These writ petitions challenge the dismissal of stay petitions pending disposal of the first appeal arising out of the Telangana Tax on Entry of Goods into Local Areas Act, 2001.

2. Heard Mr. K. Raji Reddy, learned Counsel for the petitioner and Mr. J. Anil Kumar and Mr.T. Vinod Kumar, learned Special Standing Counsel, takes notice for the respondents.

3. At the time of filing of the first appeal, the petitioner had paid 12.5% of the disputed tax. Therefore, we are of the view that the petitioner can be granted stay subject to the imposition of a condition. This is in view of the fact that a batch of writ petitions challenging the *vires* of the Act are pending on the file of this Court.

4. Therefore, the writ petitions are disposed of granting interim stay of collection of the balance tax during the pendency of the appeal subject to the condition that the petitioner deposits 12.5% of the demand (in addition to the 12.5% already deposited) within a period of six (6) weeks from the date of receipt of a copy of this order.

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

V. RAMASUBRAMANIAN, J

P. KESHA VA RAO, J

December 27, 2018
KTL