HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No.978 OF 2019

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

This Writ Petition challenges the condition imposed by the Additional Commissioner of Commercial Taxes, for the grant of stay pending disposal of a Regular First Appeal, arising out of Entry Tax Act.

Heard Mr.S.Dwarakanath, learned counsel for the petitioner and Mr.J.Anil Kumar, learned Special Standing Counsel appearing for respondents.

The Regular First Appeal filed by the petitioner is now pending before the Appellate Deputy Commissioner. The petitioner has already paid 12.5% of the disputed tax towards pre-deposit condition. Now the Additional Commissioner by the order impugned in the Writ Petition has directed another 35% of the disputed tax to be paid as a condition for the grant of stay. But this Court has consistently directed 25% of the disputed tax to be paid, for the grant of stay, as a batch of cases challenging the very validity of the Act is now pending.

Therefore, the Writ Petition is allowed, the impugned order is modified, granting interim stay on condition that the petitioner pays 25% of the disputed tax, within a period of four weeks. The payment of 12.5% of the disputed tax already made while filing the appeal shall be given credit to. No order as to costs.

Consequently, miscellaneous petitions if any pending in the Writ Petition shall stand dismissed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

24.01.2019
vhb/gkv