HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No.1530 of 2019

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

Aggrieved by the rejection of an application for stay passed by the 1st respondent, during the pendency of an appeal before the Value Added Tax Appellate Tribunal, the Dealer has come up with the above Writ Petition.

2. Heard Mr.Karan Talwar, learned Counsel for the petitioner. Mr.M.Govind Reddy, learned Special Standing Counsel takes notice for respondents.

3. The petitioner has already challenged the Order of penalty in a Second Appeal now pending before the Value Added Tax Appellate Tribunal. At the time of filing the First Appeal, the petitioner has paid 12.5% of the disputed tax and at the time of filing the Second Appeal, the petitioner has paid 37.5% of the disputed tax. In other words, the petitioner has paid a total amount of 50% of the disputed penalty.

4. In such circumstances, considering the fact that it is a case of penalty, we are of the view that the petitioner is entitled to a blanket stay in respect of the balance amount.

5. Therefore, the Writ Petition is allowed, the impugned order is set aside and there will be an interim stay of collection of the balance amount of penalty pending disposal of the appeal before the Value Added Tax Appellate Tribunal.

Consequently, Miscellaneous Petitions, if any, pending in the Writ Petition shall stand dismissed. No Order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

January 31, 2019
smr