HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No. 1683 of 2019

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

1) Aggrieved by the dismissal of an application for stay pending disposal of a first appeal and also the issue of garnishee notice, the dealer under the Telangana Value Added Tax Act, 2005 has come up with the above writ petition.

2) Heard Mr.K.Durga Prasad, learned counsel for the petitioner. Mr.J.Vinod Kumar, learned Special Standing Counsel takes notice for the respondents.

3) It is not as though the application for stay was rejected arbitrarily. As rightly pointed out in the impugned order, the petitioner could not secure the statutory forms (F Declaration Forms) even till date. Therefore, we do not know how he hopes to succeed in the appeal without being able to procure the F Declaration Forms.

4) Be that as it may, the petitioner has paid 12.5% of the disputed tax at the time of filing the first appeal. Therefore, we are of the view that by imposing a condition, a stay can be granted so that the eventuality can be postponed.

5) Therefore the Writ Petition is ordered, setting aside the impugned order and granting interim stay pending disposal of the first appeal subject to the condition that the petitioner pays 50% of the disputed tax in addition to the pre-deposit already made. This amount shall be paid

within a period of four (04) weeks. The garnishee order is also *set aside* subject to the above condition.

As a sequel, miscellaneous petitions, if any, pending in the Writ Petition stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

January 30, 2019
Note: Furnish C.C.today.
B/o
gkv