HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.7322 OF 2019

ORDER: *(Per Hon'ble Sri Justice V. Ramasubramanian)*

Aggrieved by a condition imposed for grant of stay of collection of disputed tax, the dealer, under the Telangana Tax on Entry of Goods into Local Areas Act, 2001, has come up with the above writ petition.

2. Heard Mr. Ch. Pushyam Kiran, learned counsel for the petitioner. Sri T. Vinod Kumar, learned Special Standing Counsel, takes notice for respondents.

3. The petitioner has already challenged the order of assessment by way of first appeal before the Appellate Deputy Commissioner. He has paid 12.5% of the disputed tax as a pre-condition for filing the appeal. The appeal is now pending.

4. By the order impugned in the writ petition, the 1st respondent directed the petitioner to pay another amount equivalent to 35% of the disputed tax. Therefore, the petitioner is before us.

5. There can be no dispute that the petitioner will have an opportunity of second appeal before the Tribunal even if he looses the first appeal before the Appellate Deputy Commissioner. At that stage he would be required to pay 37.5% of the disputed tax. In such circumstances, the condition imposed requires to be diluted.

6. Therefore, the writ petition is allowed, the impugned order is set aside and the petitioner is granted stay pending disposal of the first appeal subject to the condition that the petitioner deposits 25% of the disputed tax, minus the amount already paid, within a period of six (06) seeks from the date of receipt of a copy of this order. However, in the circumstances of the case, there shall be no order as to costs.

As a sequel thereto, Miscellaneous Petitions, if any, pending in the writ petition shall stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 08, 2019
Mgr