THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

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THE HON'BLE DR. JUSTICE SHAMEEM AKTHER

WRIT PETITION No.3101 of 2019

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

Aggrieved by the coercive steps sought to be taken for recovery of VAT due during the pendency of a second appeal before the VAT Appellate Tribunal, the dealer has come up with the above writ petition.

2. Heard Mr. S. Dwarakanath, learned counsel for the petitioner and Mr. T. Vinod Kumar, learned special standing counsel takes notice.

3. At the time of filing of the first appeal, the petitioner had already paid 12.5% of the tax due. When the stay petition was dismissed, at that stage, the petitioner came up with a writ petition and this Court granted stay till the disposal of the first appeal by the Appellate Deputy Commissioner. This was after payment of a sum of Rs.1,00,000/-.

4. Thereafter, the first appeal was dismissed and the petitioner has now filed a second appeal before the VAT Appellate Tribunal. As of now, 50% of the tax demanded has been paid. Therefore, it is a case where the respondents can await the outcome of the appeal by the appellate tribunal. Therefore, the writ petition is disposed of granting stay of collection of the balance amount of tax till the disposal of the appeal by the VAT Appellate Tribunal.

Consequently, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

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V. RAMASUBRAMANIAN, J

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Dr. SHAMEEM AKTHER, J

February 18, 2019
DSK