**HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN**

**AND**

**THE HON'BLE DR. JUSTICE SHAMEEM AKTHER**

**WRIT PETITION No.3382 OF 2019**

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

The petitioner has come up with the above Writ Petition challenging a demand made for payment of entry tax, during the pendency of the appeals before the First Appellate Authority.

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

3. The petitioner is a builder. They claim to have filed monthly returns and they have gone for the compounding scheme in terms of Section 4 (7) (d) and (e) of the Telangana Value Added Tax Act, 2005.

4. The petitioner suffered two different orders of assessment for the years 2015-16 and 2016-17 under the Telangana Tax on Entry of Goods into Local Areas Act, 2001. As against those orders, the petitioner filed statutory appeals before the First Appellate Authority. They are now pending.

5. In the meantime, the respondents have raised a demand for payment of the entire amount. Hence, the petitioner is before this Court.

6. There is a batch of writ petitions pending questioning the *Vires* of the aforesaid Act. In all those cases, this Court has imposed a condition upon the dealers to pay 25% of the demand.

7. In the case on hand, the petitioner has already paid 12.5% of the demand as a pre-condition deposit. Therefore, we are of the view that the petitioner can be granted a stay pending disposal of the appeals upon payment of another sum equivalent to 12.5% of the demand.

8. Therefore, the writ petition is disposed of granting stay of collection of the balance of the entry tax, subject to the condition that the petitioner pays 12.5% of the demand in addition to the amount equivalent to 12.5% of the demand already paid at the time of filing of the appeals. This amount shall be paid within a period of four (04) weeks from the date of receipt of a copy of this order. However, 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**

**Dr. SHAMEEM AKTHER, J**

**February 20, 2019**
Mgr