HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE Dr. JUSTICE SHAMEEM AKTHER

WRIT PETITION Nos.3671, 3683, 3686 and 3691 of 2019

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

1) The dealer registered under Telangana Value Added Tax Act, 2005 and Central Sales Tax Act, 1956 has come up with these writ petitions, challenging the attempt on the part of the respondents to recover the balance of disputed tax due in respect of the assessment years 2007-2008 and 2008-2009 under the Telangana Value Added Tax Act, 2005 and in respect of the assessment years 2006-2007 and 2009-2010 under the Central Sales Act, 1956.

2) Heard Mr.P.S.S.Kailash Nath, learned counsel for the petitioner and Mr.J.Anil Kumar, learned Special Standing Counsel for the respondents.

3) The petitioner suffered two orders of assessment under the Telangana Value Added Tax Act, 2005 for the assessment years 2007-2008 and 2008-2009. The petitioner also suffered two more orders of assessment under the Central Sales Tax Act, 1956 in respect of the assessment years 2006-2007 and 2009-2010.

4) The petitioner filed first appeals before the Appellate Deputy Commissioner, after paying 12.5% of the demand. After dismissal of the first appeals, the petitioner filed second appeals before the Telangana VAT Appellate Tribunal after paying 37.5% of the demand. Therefore, in total the petitioner has paid 50% of the demand in respect of each of the assessment years but the respondents are attempting to collect the

balance 50% despite the pendency of second appeals before the Telangana VAT Appellate Tribunal. Hence, these writ petitions.

5) It is admitted that the petitioner has paid 50% of the demand in respect of each of the four assessments, two under Telangana Value Added Tax Act, 2005 and two under Central Sales Tax Act, 1956. The second appeals are now pending adjudication before the Telangana VAT Appellate Tribunal. Therefore, we are of the considered view that the collection of balance tax can be stayed till the final outcome of the appeals before the Telangana VAT Appellate Tribunal.

6) In view of the above, all the Writ Petitions are disposed of, granting stay of collection of the balance of the disputed tax pending disposal of the appeals by the Telangana VAT Appellate Tribunal.

7) Consequently, miscellaneous petitions if any pending in all the writ petitions shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

Dr. SHAMEEM AKTHER, J

February 22, 2019
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WRIT PETITION Nos.3671, 3683, 3686 and 3691 of 2019

Date: 22.02.2019

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