THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

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THE HON'BLE DR. JUSTICE SHAMEEM AKTHER

WRIT PETITION No.3787 of 2019

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

Challenging the coercive steps taken by the respondents, for the recovery of the balance of the disputed tax, during the pendency of the second appeal, the dealer has come up with the above writ petition.

2. Heard Mr. Kailash Nath, learned counsel for the petitioner. Mr. J. Anil Kumar, learned special standing counsel, takes notice for respondents.

3. The petitioner is a dealer under the Central Sales Tax Act, 1956 (for short 'the Act'). He suffered an order of assessment under the Act for the assessment year 2008-09. The petitioner filed first appeal. After suffering an order, the petitioner filed a second appeal before the Telangana VAT Appellate Tribunal.

4. In this process, the petitioner has already paid 50% of the disputed tax. But the respondents have initiated measures for recovery of the balance 50% forcing the petitioner to come up with the above writ petition.

5. Admittedly, the petitioner has paid 50% of the tax and the appeal before the second appellate authority viz. Telangana VAT Appellate Tribunal is pending. Therefore, we are of the considered view that the collection of the balance 50% of the disputed tax can await

the disposal of the second appeal. Hence, the writ petition is disposed of granting stay of collection of the balance of the disputed tax till the disposal of the second appeal by the Telangana 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 25, 2019
DSK