THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

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THE HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION Nos.3865 and 3954 of 2019

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

The dealer under the Telangana VAT Act, 2005 and Central Sales Tax Act, 1956 has come up with these writ petitions challenging the demand raised for the collection of balance of disputed tax relating to the assessment year 2007-08 under the CST Act, 1956 and relating to assessment year 2006-07 relating to the Telangana VAT Act, 2005.

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

3. Admittedly, the petitioner has already paid 50% of the demand, by the time they reached the Telangana VAT Appellate Tribunal, by way of a second appeal. At the time of filing of the first appeal, the petitioner has paid 12.5% of the demand and at the time of the second appeal, they have paid 37.5% of the demand. While the first writ petition relates to assessment under the CST Act, 1956 for the year 2007-08, the next writ petition relates to the penalty under the Telangana VAT Act, 2005 for the year 2006-07. The petitioner has come up with a batch of writ petitions against orders of assessment as well as penalty under both the Telangana VAT Act, 2005 and CST Act, 1956 under similar circumstances.

4. In all cases, the petitioner has paid 50% of the demand and the second appeals are now pending. Therefore, the petitioner is entitled to protection till the disposal of the second appeals. Hence, the writ petitions are disposed of granting stay of collection of the balance of

the disputed tax and penalty till the disposal of the second appeals 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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ABHINAND KUMAR SHAVILI, J

February 26, 2019
DSK

HIGH COURT FOR THE STATE OF TELANGANA ★ HYDERABAD ★