

HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON' BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.4216 of 2019

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

1) Aggrieved by the condition imposed by the Appellate Deputy Commissioner (Commercial Taxes) for the grant of stay of collection of the balance of disputed tax, the dealer under the Telangana Tax on Entry of Goods into Local Areas Act, 2001 has come up with the above writ petition.

2) Heard Ms.Shaik Vaheeda Sushma, learned counsel for the petitioner. Mr.J.Anil Kumar, learned Special Standing Counsel takes notice for the respondents.

3) Admittedly, the petitioner has filed the first appeal after paying 12.5%of the disputed tax. When the petitioner moved an application for stay before the Appellate Deputy Commissioner, he passed a conditional order directing the petitioner to pay 35%of the disputed tax. Therefore, the petitioner is before us.

4) The vires of the Act is already under challenge in a batch of writ petitions before this Court. We have imposed conditional orders in those cases forming part of the batch granting stay upon condition that the dealers pay 25%of the demand. If we adopt the same yardstick, the petitioner may be entitled to stay, by paying additional 12.5%of the demand.

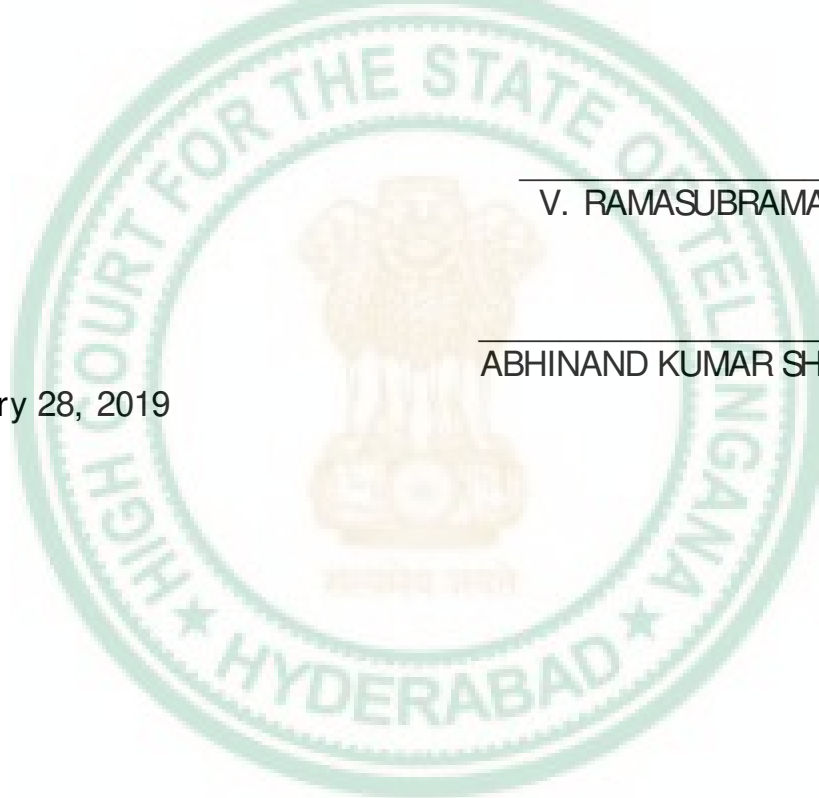
5) Therefore, the Writ Petition is disposed of, modifying the impugned order and granted stay of collection of disputed tax upon condition that the petitioner deposits additional amount equivalent to 12.5% of the disputed tax, in addition to what has already been deposited. The said amount shall be paid within four weeks. Upon such payment, the petitioner will have the benefit of stay pending disposal of the first appeal.

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

V. RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

February 28, 2019
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HON' BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON' BLE SRI JUSTICE ABHINAND KUMAR SHAVILI



WRIT PETITION No. 4225 of 2019

Date: 28.02.2019

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