IN THE HIGH COURT OF JUDICATURE AT HYDERABAD FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

THE HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
THE HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.4685 OF 2019

Date: 07.03.2019

Between:

M/s.Sodexo Food Solutions India (P) Ltd.,
Opp. Orchid International School, Hyderabad,
Rep. by its General Manager.

… Petitioner

Vs.

Assistant Commissioner (CT), LTU,
Secunderabad Division, Abids,
Hyderabad and others.

.. Respondents

For Petitioner : Dr. S.R.R. Viswanath

For Respondents : G.P. for Commercial Tax

Gist :

Head Note :

Cases Referred : Nil

HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.4685 OF 2019

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

Aggrieved by an arrear notice issued by the Assistant Commissioner (ST), demanding payment of the balance of tax in respect of two assessment years, *viz.,* 2012-13 and 2013-14, and penalty in respect of the assessment year 2012-13, the Dealer under the Telangana Value Added Tax Act, 2005 has come up with the above writ petition. But his payer is confined only to the demand for penalty relating to assessment year 2012-13.

2. Heard Dr. S.R.R. Viswanath, learned counsel for the petitioner. Mr. J. Anil Kumar, learned Special Standing Counsel, takes notice for the respondents.

3. The demand notice comprises of three parts, the first relating to the balance of tax for the assessment year 2012-13, the second relating to the balance of penalty for the assessment year 2012-13 and the third relating to the balance of tax for the year assessment year 2013-14. But, the writ petition is confined only to the demand for payment of penalty for the assessment year 2012-13.

4. The petitioner has filed a first appeal as against the penalty and got it dismissed. The petitioner has now gone before the Value Added Tax Appellate Tribunal by way of a second appeal. In this

process, the petitioner has already paid 50% of the penalty. What is demanded by the impugned notice is the balance 50%.

5. Since the petitioner is already on second appeal and also since he has already paid 50% of the penalty, we are of the considered view that the petitioner deserves stay pending disposal of the appeal. Therefore, the writ petition is disposed of granting stay of collection of balance of penalty relating to the assessment year 2012-13 till the disposal of the appeal by the Value Added Tax Appellate Tribunal in T.A. No.257 of 2018.

6. As a sequel thereto, miscellaneous petitions, if any, pending shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

ABHINAND KUMAR SHAVILI, J

March 07, 2019

<u>Note</u>:

Furnish CC in three (3) days.

B/O.
KTL

THE HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
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<u>WRIT PETITION No.4685 OF 2019</u>

March 07, 2019

KTL