HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.5044 of 2019

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

Aggrieved by the rejection of a stay petition pending disposal of the first appeal, the dealer under the Telangana Value Added Tax Act, 2005, has come up with the above Writ Petition.

2. Heard Mr.K.Srinivasa Rao, learned Counsel for the petitioner. Mr.T.Vinod Kumar, learned Special Standing Counsel takes notice for the respondents.

3. Admittedly, the petitioner has paid 25% of the disputed tax at the time of filing of the first appeal. The first appeal is still pending. Even if the first appeal goes against the petitioner, they have a remedy of second appeal before the VAT Appellate Tribunal where they may be required to pay an additional amount. Therefore, we are of the considered view that by imposing some condition, stay can be granted during the pendency of the first appeal.

4. In fine, the Writ Petition is allowed and the impugned Order is set aside. There will be an interim stay of collection of the balance of disputed tax, subject to the condition that the petitioner pays 25% of the disputed tax in addition to what is already paid, within four (4) weeks from the date of receipt of a copy of this Order. If the petitioner complies with this condition, they 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

March 12, 2019
smr