**HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN**

**AND**

**HON'BLE SRI JUSTICE P.KESHAVA RAO**

**<u>Writ Petition No.5648 of 2019</u>**

**<u>ORDER</u>:** *(per V. Ramasubramanian, J)*

Aggrieved by the rejection of an application for stay, the Dealer under the Telangana Value Added Tax Act, 2005, has come up with the above Writ Petition.

2. Heard Mr.Narendra Chetty, learned Counsel for the petitioner. Mr.T.Vinod Kumar, learned Special Standing Counsel takes notice for the respondents.

3. The petitioner has already paid 12.5% of the disputed tax at the time of filing the first appeal. In the case of the very dealer himself, the same Additional Commissioner has granted stay of collection of the balance of the disputed tax subject to payment of 25% of the demand. Therefore, the respondent could not have adopted a different yardstick and that too without spelling out any reason for taking a different view.

4. Therefore, the Writ Petition is allowed, the impugned Order is set aside and the petitioner is granted stay of collection of the balance of disputed tax subject to payment of 25% of the demand *less* the amount of 12.5% already paid, within a period of four weeks from the date of receipt of a copy of this Order.

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

**V. RAMASUBRAMANIAN, J**

**P. KESHAVA RAO, J**

March 19, 2019

**Note: Issue order copy today.**
(B/o.smr)