

**HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HONOURABLE SRI JUSTICE P. KESHA VA RAO**

WRIT PETITION Nos.5797 AND 5845 OF 2019

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

Aggrieved by the refusal of the Additional Commissioner (State Tax) to grant absolute stay of collection of disputed tax and disputed penalty, the Dealer under the Telangana Value Added Tax Act, 2005, has come up with the above writ petitions.

2. Heard Mr. Sama Sandeep Reddy, learned counsel for the petitioner. Mr. J. Anil Kumar, learned Senior Standing Counsel, takes notice for the respondents.

3. What is pending is a Second Appeal before the Telangana Value Added Tax Appellate Tribunal. Therefore, the petitioner has already paid 50% of the disputed tax and disputed penalty. Under such circumstances, the imposition of an onerous condition for the grant of stay may not be appropriate. Therefore, following similar orders passed earlier, the writ petitions are disposed of granting stay of collection of balance of disputed tax and disputed penalty, pending disposal of the Second Appeal before the Telangana Value Added Tax Appellate Tribunal.

4. The miscellaneous petitions, if any, pending shall stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHA VA RAO, J

March 20, 2019
KTL



THE HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

THE HON'BLE SRI JUSTICE P. KESHAVA RAO



WRIT PETITION No.47996 OF 2018

March 14, 2019

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