

THE HIGH COURT FOR THE STATE OF TELANGANA

THE HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

THE HON'BLE SRI JUSTICE P. KESHA VA RAO

WRIT PETITION No.5807 OF 2019

Date: 20.03.2019

Between:

M/s. Bajaj Ply and Interiors,
Opp. Meter Factory, Erragadda,
Rep. by Proprietor Mr. Rahul Baja

... Petitioner

v.

The Deputy Commercial Tax Officer,
Punjagutta Circle, Hyderabad and others

... Respondents

For Petitioner : Ms.Shaik Vaheeda Sushma

For Respondents : G.P. for Commercial Tax and
Mr. J. Anil Kumar

Gist :

Head Note :

Cases Referred : Nil

HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHA RAO

WRIT PETITION No.5807 OF 2019

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

The petitioner has come up with the above writ petition challenging a garnishee notice issued pursuant to an order of rejection of stay pending appeal.

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

3. The petitioner has filed a statutory appeal before the Appellate Deputy Commissioner against an order of penalty. Pending appeal, the petitioner moved a stay petition but it was rejected by order, dated 19.02.2019. Thereafter, the impugned garnishee notice dated 14.03.2019 was issued. Therefore, the petitioner is before us.

4. Since the matter arises out of an order of penalty and since the petitioner has already paid 12.5% of the penalty, as a pre-condition for filing an appeal, we are of the view that the petitioner can be granted some reprieve.

5. Therefore, the writ petition is disposed of granting stay of collection of the balance of disputed penalty, subject to the petitioner paying 12.5% of the penalty imposed on that, in addition to the 12.5% already paid at the time of filing of the appeal. If the Bank account,

which has now been attached, has sufficient balance for payment of 12.5%, the respondent may take away the said amount and the garnishee order shall stand automatically lifted. If the Bank does not have sufficient funds, the petitioner shall make payment of the said amount of 12.5% within one week, so that the garnishee order shall stand lifted immediately.

6. Hence, the Writ Petition is closed. The miscellaneous petitions, if any, pending shall stand closed. No costs.

V. RAMASUBRAMANIAN, J

P. KESHA VA RAO, J

March 20, 2019

KT L



