HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION Nos.5930 AND 6016 OF 2019

COMMON ORDER: *(Per Hon'ble Sri Justice V. Ramasubramanian)*

Challenging the conditions imposed by the Additional Commissioner (State Tax) for the stay of collection of disputed tax in relation to the assessment period 2016-17 and 2017-18, the dealer under the Telangana VAT Act, 2005 has come up with the above writ petitions.

2. Heard Mr. S. Dwarakanath, learned counsel for the petitioner. Mr. T. Vinod Kumar, learned Special Standing Counsel, takes notice for the respondents in both writ petitions.

3. Insofar as the assessment period 2016-17 is concerned, the petitioner has already paid 70% of the disputed tax, despite the pendency of the first appeal before the Appellate Deputy Commissioner. In relation to the assessment period 2017-18 is concerned, the petitioner has paid 53% of the disputed tax.

4. Even if the first appeal goes against the petitioner, they have the remedy of appeal to the VAT Appellate Tribunal. In such circumstances, the imposition of the conditions under the orders impugned in the writ petitions, appear to be unjust.

5. Therefore, the writ petitions are allowed and the impugned orders are set aside. The petitioner shall have the benefit of stay of

collection of the balance of disputed tax pending disposal of the first appeals before the Appellate Deputy Commissioner. However, in the circumstances of the case, there shall be no order as to costs.

As a sequel thereto, Miscellaneous Petitions, if any, pending in the writ petitions shall stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

March 22, 2019
Mgr