HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No. 6187 of 2019

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

1) Aggrieved by a condition imposed by the Additional Commissioner for payment of 50% of the disputed tax for grant of stay, the dealer under the Telangana Value Added Tax Act, 2005, has come up with the above Writ Petition.

2) Heard Mr.S.Krishna Murthy, learned counsel for the petitioner. Mr.J.Anil Kumar, learned Special Standing Counsel takes notice for the respondents.

3) The petitioner has already paid 12.5% of the disputed tax while filing a regular first appeal before the Appellate Deputy Commissioner. The appeal is now pending. Even if the appeal is dismissed, the petitioner is entitled to go before the VAT Appellate Tribunal after making pre-deposit of 37.5%. In such circumstances, the condition imposed in the impugned order is little onerous.

4) Therefore, the Writ Petition is allowed, the impugned order is set aside and the petitioner is granted interim stay during the pendency of the first appeal, on condition that the petitioner pays another 12.5% of the disputed tax in addition to what was already paid, at the time of pre-deposit, within a period of four weeks from the date of receipt of a copy of the order.

As a sequel, miscellaneous petitions, if any, pending in the Writ Petition stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

March 26, 2019
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