HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.6353 OF 2019

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

Assailing a condition imposed by the Additional Commissioner (State Tax) for the grant of stay of collection of disputed tax, a dealer under the Telangana Value Added Tax Act, 2005 has come up with the above writ petition.

2. Heard Mr. P. Girish Kumar, learned counsel for the petitioner. Mr.T.Vinod Kumar, learned Special Standing Counsel takes notice for the respondents.

3. The petitioner has already filed a first appeal as against the order of assessment, by paying 12.5% of the disputed tax. The question as to whether a sale takes place, when a set top box is provided along with necessary access card, for transmitting signals, or only a service is rendered, is pending consideration before this Court, at the instance of the other DTH operators. In all those cases, a conditional order of stay has been granted subject to payment of 25% of the disputed tax. Therefore, the petitioner cannot be imposed a much higher condition than what was imposed in those cases.

4. Hence, the Writ Petition is disposed of, modifying the impugned order and granting stay of collection of disputed tax, pending disposal of the first appeal before the Appellate Deputy Commissioner, subject to the condition that the petitioner pays

another sum of Rs.12.5% of the disputed tax in addition to the 12.5% of the disputed tax already paid within a period of four weeks.

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

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

March 27, 2019

KTL