HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

<u>WRIT PETITION Nos. 6817 and 6819 of 2019</u>

<u>COMMON ORDER</u>: *(per V. Ramasubramanian, J)*

1) Challenging the orders of rejection of petitions for stay of collection of disputed tax and penalty, the dealer under the Telangana Value Added Tax Act, 2005, has come up with the above writ petitions.

2) Heard Mr.S.Suri Babu, learned counsel for the petitioner. Mr.T.Vinod Kumar, learned Special Standing Counsel takes notice for the respondents.

3) Admittedly, a first appeal was filed as against the orders of assessment and the orders of penalty. The petitioner has paid 12.5% of the disputed tax and penalty as a pre-condition for filing of the first appeal. After the dismissal of the first appeal, the petitioner went before the VAT Appellate Tribunal. The appeals are pending before the VAT Appellate Tribunal and the petitioner has paid 37.5% of the disputed tax and penalty at the time of filing of the appeals before the VAT Appellate Tribunal. Therefore, in effect the petitioner has paid 50% of the disputed tax and 50% of the penalty.

4) In view of the above, the Writ Petitions are allowed, the impugned orders are set aside and the petitioner is granted stay pending disposal of the appeals before the VAT Appellate Tribunal.

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

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 1, 2019
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HIGH COURT FOR THE STATE OF TELANGANA ★ HYDERABAD ★

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Date: 01.04.2019

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