

HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHA RAO

WRIT PETITION Nos.7296 AND 7662 OF 2019

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

Aggrieved by the conditions imposed by the Additional Commissioner (ST) for the grant of 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. Mr. J.V. Rao, learned counsel for the petitioner, and Mr. T. Vinod Kumar, learned special standing counsel for Commercial Taxes, takes notice for the respondents.

3. Admittedly, the petitioner has filed regular first appeals before the Appellate Deputy Commissioner as against the orders of the penalty and order of assessment.

4. At the time of filing of appeals, the petitioner has paid 12.5% of the disputed tax and disputed penalty. It is stated that even subsequently, they have paid some amounts.

5. In such circumstances, we are of the view that directing the petitioner to pay 25% of the disputed tax and 25% of the disputed penalty, for the grant of stay, pending first appeals, would meet the ends of justice. This is for the reason, that the petitioner has another tier of remedy in the form of second appeal to the Tribunal and that at that time, he may be asked to pay more amounts.

6. Therefore, the writ petitions are disposed of granting interim stay of collection of disputed tax and disputed penalty subject to the petitioner paying, a sum equivalent to 25% of the disputed penalty and 25% of the disputed tax within a period of six (6) weeks from the date of receipt of a copy of this order. While arriving at the amounts payable, the petitioner will be entitled to credit of the amounts already paid. In other words, the petitioner should pay 25% less the amount already paid. If the petitioner fails to comply with this order, the stay will stand vacated. No order as to costs.

As a sequel thereto, Miscellaneous Petitions, if any pending, stand closed.

V. RAMASUBRAMANIAN, J

P. KESHA VA RAO, J

April 10, 2019.

PV