THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No.8526 of 2019

ORDER: ***(per VRS,J)***

Aggrieved by the rejection of an application for stay, pending disposal of an appeal arising out of a revisional order of assessment, the Dealer under the Telangana Value Added Tax Act, 2005 (for short 'the Act') has come up with the above writ petition.

2. Heard Mr.S.Suribabu, learned counsel for the petitioner, and Mr.J.Anil Kumar, learned Standing counsel for the respondents.

3. The petitioner has already paid 25% of the disputed tax at the time of filing of the first appeal before the Telangana VAT Appellate Tribunal. The first appeal is arising out of an order of revision under Section 32 (2) of the Act. Therefore, we are of the view that by imposing a further condition for payment of 25% of the disputed tax, the petitioner can be granted stay.

4. In view of the above, the Writ Petition is allowed, the impugned order is set aside and there shall be an interim stay of collection of balance of the disputed tax subject to the petitioner paying 25% of the disputed tax (in addition to the amount already paid) within a period of six weeks from the date of receipt of a copy of this order.

5. Consequently, miscellaneous petitions pending, if any, in the writ petition shall stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

P.KESHAVA RAO, J

25th April, 2019
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