THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION Nos.8505 and 8510 of 2019

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

Aggrieved by the rejection of their applications for stay, pending disposal of two appeals i.e., one arising out of assessment and another arising out of penalty, the Dealer under the Telangana Value Added Tax Act, 2005 has come up with the above two writ petitions.

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

3. Admittedly, the petitioner is before the second appellate authority viz., Telangana VAT Appellate Tribunal. Therefore, they have already paid 50% of the disputed tax and 50% of the penalty. Therefore, there is no rationale in rejecting the request for stay in respect of the balance amounts.

4. In view of the above, both the Writ Petitions are allowed, the impugned orders are set aside and there shall be an interim stay of collection of the balance of disputed tax and balance of disputed penalty, pending disposal of the appeals before the Tribunal.

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

V. RAMASUBRAMANIAN, J

P.KESHAVA RAO, J

25th April, 2019
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