HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHAVA RAO

Writ Petition No.8804 OF 2019

JUDGMENT: *(per V. Ramasubramanian, J)*

Aggrieved by a condition imposed by the Additional Commissioner (ST) for the grant of stay of collection of disputed tax pending disposal of a Second Appeal, the Dealer under the Telangana Value Added Tax Act, 2005, has come up with the above Writ Petition.

2. Heard Mr.Shaik Vaheed Sushma, learned Counsel for the petitioner. Mr.Govind Reddy, learned Special Standing Counsel, takes notice.

3. Admittedly, a Second Appeal is now pending. The petitioner has already paid 50% of the disputed tax, by way of pre-deposit condition, both at the time of filing of the First Appeal and at the time of filing of the Second Appeal. Therefore, the further condition imposed for stay, makes the pre-deposit meaningless.

4. Therefore, the Writ Petition is allowed, the impugned Order is set aside and the petitioner will have the benefit of interim stay pending disposal of the appeal before the Tribunal.

Consequently, miscellaneous petitions if any pending in the Writ Petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

April 24, 2019
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