HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.10916 OF 2019

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

Aggrieved by the rejection of an application for stay pending disposal of a first appeal before the VAT Tribunal, the dealer under the Telangana VAT Act, 2005, has come up with the above writ petition.

2. Heard Mr. A.V.A. Shiva Kartikeya, learned counsel for the petitioner. Mr. T. Vinod Kumar, learned Special Standing Counsel, takes notice for the respondents.

3. The petitioner has already paid 25% of the demand at the time of filing the first appeal before the VAT Appellate Tribunal. The issue involved is the classification and the rate of tax applicable. Therefore, we are of the view that the rejection of the stay application outright, is not proper. At the most, the petitioner could have been imposed with some conditions.

4. In view of the above, the Writ Petition is allowed, the impugned order is set aside and the stay of recovery of the balance amount is granted, subject to the condition that the petitioner deposits with the concerned authority, 25% of the demand in addition to the 25% already paid. This amount shall be paid within a period of six (06) weeks. Upon such payment, the petitioner shall have the benefit

of stay pending disposal of the appeal before the Tribunal. However, in the circumstances of the case, there shall be no order as to costs.

As a sequel thereto, miscellaneous petitions, if any, pending in the writ petition, shall stand closed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

June 06, 2019
Mgr