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

WRIT PETITION No.24673 of 2015

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

This Writ Petition arises out of the dismissal of stay petition, pending disposal of regular appeal before the then Sales Tax Appellate Tribunal (now Value Added Tax Tribunal)

Heard Mr.K.Lakshman, learned Assistant Solicitor General of India appearing for the writ petitioner and learned Government Pleader for Commercial Tax appearing for the respondents.

As against the revision of assessment passed by the Deputy Commissioner, the petitioner which is Nuclear Fuel Complex of the Government of India has filed statutory appeal before the Tribunal. Pending the statutory appeal, the petitioner moved stay petition before the Joint Commissioner. The Joint Commissioner dismissed the petition for stay on the ground that 'F' Declaration Forms were not filed. Therefore, the petitioner is before us.

At the time of admission of the Writ Petition, interim stay of the collection of disputed tax was granted. The statutory appeal is now pending.

The petitioner is a part of the Department of Atomic Energy of the Union of India. Levy is under the Central Sales Tax Act, 1956. The petitioner has already paid 50% of the disputed tax.

Therefore, in the light of the aforesaid circumstances, the Writ Petition is allowed, the impugned order is set aside and there will be an interim stay of collection of the balance of disputed tax until disposal of the appeal by the VAT Tribunal.

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

V.RAMASUBRAMANIAN, J

P.KESHAVA RAO, J

27.03.2019
Gsn.