THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION NO.15076 OF 2019

ORDER: (per SK,J)

The grievance of the petitioner is that the Telangana Vat Appellate Tribunal, Hyderabad, dismissed its appeal at the stage of admission *vide* order dated 12.02.2019 on the sole ground that it had failed to pay the pre-deposit amount of 37.5% of the demand as required under Section 33 of the Telangana Vat Added Tax Act, 2005, within the stipulated period of 120 days from the date of receipt of the order under appeal.

2. The issue as to whether failure to pay the pre-deposit amount within the stipulated period would be fatal to the appeal itself is no longer *res integra*.

3. The Supreme Court had occasion to consider this very aspect in S.E.GRAPHITES PRIVATE LIMITED V/s. STATE OF TELANGANA[1], wherein it was held that the belated payment of the pre-deposit would not vitiate the appeal and that such an appeal would have to be considered on merits.

4. In that view of the matter, the writ petition is allowed setting aside the order dated 12.02.2019 passed by the Telangana Vat Appellate Tribunal, Hyderabad, dismissing the petitioner's appeal in A.R.No.153 of 2018. The said appeal shall stand remitted to the file of the Tribunal for consideration on merits. Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

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SANJAY KUMAR,J

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P.KESHAVA RAO,J

Date:31.07.2019

GJ/PGS

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[1] CIVIL APPEAL NO.7574 OF 2014 DATED 10.07.2019