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

WRIT PETITION NO.17708 OF 2018

ORDER: (per SK,J)

The prayer of the petitioner company in this case reads as under:

'For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction –

(a) quashing the order of 2nd Respondent passed in No.428 and 429 in Appeal Nos.B/15 and 16/2017-18, dated 14.5.2018, rejecting the stay application as illegal and contrary to law;

(b) set-aside the attachment notice dated 17.4.2018 and 25.4.2018 issued by the 1st Respondent and 3rd Respondent for recovery of the balance disputed tax of Rs.88,66,379/- for the years 2016-17 and 2017-18; and

(c) restrain the 1st and 3rd Respondents from taking any steps for recovery of the balance disputed tax of Rs.88,66,379/- out of total demand of Rs.1,01,33,009/- for the assessment years 2016-17 and 2017-18, pending disposal of the appeals on the file of the 2nd Respondent and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.'

By the order dated 14.05.2018, the Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad, refused to grant stay of collection of the disputed tax amount of Rs.20,74,858/- pending the appeal and rejected the said petition.

It appears that the petitioner company's bank accounts were directed to be attached even prior to the passing of the aforestated order under attachment notice dated 17.04.2018.

By order dated 17.05.2018 passed in I.A.No.1 of 2018 filed in this writ petition, interim stay was granted subject to the condition that the petitioner company deposits 25% of the demanded amount of Rs.1,01,33,009/- within a time frame and in the meanwhile, the attachment of the petitioner company's bank accounts pursuant to the attachment notice dated 17.04.2018 was directed to be kept in abeyance.

We are now informed by Sri S.Dwarakanath, learned counsel for the petitioner company, and Sri M.Govind Reddy, learned special standing counsel for commercial taxes appearing for the respondents, that the condition imposed in the order dated 17.05.2018 has been duly complied with.

In that view of the matter, we see no reason as to why the petitioner company should be denied the benefit of the stay pending the disposal of its appeal.

The writ petition is accordingly disposed of granting interim stay of collection of the disputed tax pending disposal of the appeal by the Appellate Joint Commissioner (ST), Hyderabad Rural Division, Hyderabad.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

SANJAY KUMAR,J

P.KESHAVA RAO,J

Date:04.07.2019

GJ