THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE K.LAKSHMAN

WRIT PETITION Nos.21283 and 21286 of 2019

COMMON ORDER: (per SK,J)

The petitioner company is common in these two cases. Its grievance is as to the insistence by the Commercial Tax authorities and more particularly, the Assistant Commissioner (State Tax), R.P.Road Circle, Secunderabad, upon payment of 100% of the disputed tax in relation to the tax periods 2012-13 to 2014-2015 despite the fact that the petitioner company's appeals, in the context of the disputed demand for the said tax period, are pending consideration before the Telangana Value Added Tax Appellate Tribunal, Hyderabad, in T.A.Nos.103 and 104 of 2019.

2. It is the case of the petitioner company that it has already deposited 50% of the disputed tax amount and therefore, the Commercial Tax authorities ought to await the final decision in the pending appeals.

3. We find that when there was similar instance by the Commercial Tax authorities during the pendency of the appeals filed by the petitioner company before the Appellate Joint Commissioner (State Tax), Secunderabad Division, Hyderabad, relief was granted to the petitioner company in W.P.Nos.9137 and 9135 of 2018. At that stage, the petitioner company had paid lesser quantum of the disputed tax but after the dismissal of the appeals by the Appellate Joint Commissioner (State Tax), Secunderabad Division, Hyderabad, it claims to have paid 50% of the demanded amount.

4. Sri J.Anil Kumar, learned special standing counsel for Commercial Taxes, State of Telangana, would state that at least 50% of the disputed

tax should be paid by the petitioner company pending the disposal of the appeals.

5. As that is, in fact, the claim of the petitioner company, we dispose of the writ petitions directing the Assistant Commissioner (State Tax), R.P. Road Circle, Secunderabad, to verify as to whether the petitioner company has paid 50% of the disputed tax for the tax periods in question and in the event it has done so, desist from taking any coercive steps in relation to the payment of the balance tax until the disposal of T.A.Nos.103 and 104 of 2019 which are pending on the file of the Telangana Value Added Tax Appellate Tribunal, Hyderabad.

Pending miscellaneous petitions, if any in these writ petitions, 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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K.LAKSHMAN,J

Date:26.09.2019

GJ