

**HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
HONOURABLE SRI JUSTICE K.LAKSHMAN**

WRIT PETITION NO.22652 OF 2019

ORDER

(Per Honourable Sri Justice M.S.Ramachandra Rao)

The petitioner has challenged in this Writ Petition the order dated 23.08.2019 passed by the first respondent rejecting the stay application of the petitioner in the appeal filed by the petitioner challenging the Assessment Order dated 25.11.2014 passed by the third respondent, without assigning any reasons.

2. Heard the learned counsel for the petitioner and Sri J.Anil Kumar, learned Special Standing Counsel for the respondents.

3. It is not disputed by the learned Special Standing Counsel for the respondents that the impugned order does not contain any reasons for rejecting the stay of collection of the disputed tax sought by the petitioner. It is also important to note that the main appeal is still pending and if stay of recovery of the disputed tax is not granted pending such appeal, the very appeal would become infructuous.

4. Therefore, the Writ Petition is allowed; order dated 23.08.2019 passed by the first respondent is set aside; stay of collection of the disputed tax pending disposal of the appeal by the first respondent is granted and the first respondent is directed to decide the said appeal filed by the petitioner within three weeks from the date of receipt of a copy of this order after complying with the principles of natural justice.

5. Pending miscellaneous petitions, if any, shall stand closed. No order as to costs.

M.S.RAMACHANDRA RAO, J

K. LAKSHMAN, J

17th OCTOBER, 2019

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