HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION Nos.43914, 43915 and 43946 OF 2018

COMMON ORDER: *(per V. Ramasubramanian, J)*

The assessees under the Telangana Tax of Entry of Goods into Local Areas Act, 2001 (for short, 'the Act'), has come up with the above Writ Petitions, challenging a condition imposed by the Appellate Deputy Commissioner for the grant of stay of collection of the demand pending disposal of a first appeal.

2. Heard Mr.S.Suribabu, learned counsel for the petitioner-M/s.Maximus Constructions and Mr.J.Anil Kumar, learned Special Standing Counsel for the department.

3. At the time of filing the first appeal, the petitioner has already paid 12.5% of the disputed tax. The Appellate Deputy Commissioner by the impugned order has directed the petitioner to pay an additional 35%, for the grant of stay.

4. But a batch of cases are now pending adjudication on the validity of the Act itself with conditional orders of stay. Therefore, in tune with such conditional orders passed in cases which are filed challenging the *vires* of the Act, these Writ Petitions are disposed of, modifying the orders of the Appellate Deputy Commissioner and directing the petitioner to deposit 12.5% of the disputed tax in addition to the 12.5% already deposited, within a period of six weeks. Upon such deposit being made, there will be interim stay of collection of the balance amount till the disposal of the appeal. No order as to costs.

As a sequel thereto, miscellaneous petitions, if any, pending shall stand dismissed.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

03.01.2018
vhb