THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
And
THE HONOURABLE SRI JUSTICE K. LAKSHMAN

WRIT PETITION No.113 of 2020

ORDER : *(Per Hon'ble Sri Justice M.S. Ramachandra Rao)*

Heard the learned counsel for petitioner and Sri J.Anil Kumar, learned Special Counsel for Commercial Tax appearing for respondents.

2. For the tax period 2011-12 to 2013-14, the 1st respondent had passed an assessment order No.2585 dt.31-01-2017 holding that petitioner is liable to pay VAT.

3. This was challenged by the petitioner in a Statutory Appeal No.PV/82/2017-18 before the Appellate Deputy Commissioner (Court), Punjagutta Division disputing the levy of tax of Rs.1,17,42,532/- along with stay application.

4. However, the said application was rejected by the Appellate Deputy Commissioner (CT) on 16-11-2017.

5. Petitioner then filed a Revision Petition before the Additional Commissioner (ST), who also rejected it on 06-02-2018.

6. Petitioner then filed W.P.No.5041 of 2018 before this Court, which was disposed of on 28-02-2018 granting stay of collection of the said disputed tax pending disposal of the Appeal before the Appellate Deputy Commissioner (CT), subject to the condition of the

petitioner depositing 2/3rd of the Disputed Tax within four weeks, and that the tax already paid shall be given credit to.

7. Due to pressure from the respondents, petitioner had paid further 37.5% of the disputed tax pending disposal of the stay petition. The balance of 16.66% of the disputed tax was deposited pursuant to the order dt.28-020-2018 passed by this Court in W.P.No.5041 of 2018.

8. Ultimately, the Appellate Deputy Commissioner (CT) dismissed the main appeal by order dt.16-03-2019.

9. This was challenged by the petitioner before the Telangana VAT Appellate Tribunal, Hyderabad by filing T.A.No.98 of 2019. The same is still pending.

10. The petitioner filed an application before the Additional Deputy Commissioner (CT) under Section 31(3)(c) of the A.P. VAT Act, 2005 seeking stay of collection of the disputed tax.

11. It is contended that pending disposal of the appeal by the Tribunal, the respondents are insisting the petitioner on paying the balance disputed tax dues and that is why the petitioner has approached this Court by filing the present Writ Petition.

12. Since it is not disputed by the learned Special Counsel for Commercial Tax that petitioner had already deposited 2/3rds of the disputed tax, and since admittedly appeal filed by petitioner before the Telangana VAT Tribunal is still pending and if the balance tax is also

permitted to be receoved, the very appeal would become infructuous, we deem it appropriate to dispose of this Writ Petition by directing stay of recovery of balance of the disputed tax pending disposal of T.A.No.98 of 2019 by the Telangana VAT Appellate Tribunal, Hyderabad.

13. The Writ Petition is disposed as above. No costs.

14. As a sequel, the miscellaneous petitions, if any pending, shall stand closed.

JUSTICE M.S.RAMACHANDRA RAO

JUSTICE K. LAKSHMAN

Date: 06-01-2020
Note :- Issue C.C. in one week.
B/o.
Vsv