

THE HON'BLE SRI JUSTICE M.S. RAMACHANDRA RAO

AND

THE HON'BLE SRI JUSTICE T. AMARNATH GOUD

WRIT PETITION No.2175 of 2020

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

This writ petition is filed by the petitioner assailing the order dated 29.04.2016 of the respondent No.5 rejecting the application for grant of stay of collection of disputed penalty and directing the petitioner to pay the entire disputed penalty of Rs.12,03,958/-.

2. It is stated by the counsel for the petitioner as well as the Special counsel for Commercial Taxes appearing for respondents that as against the assessment, an appeal was preferred in TA.No.147 of 2016 and there is an order passed in WP.No.1650 of 2020 staying recovery of the portion of the disputed tax pending the said appeal. It is also brought to the notice of this Court that the order of penalty is challenged in TA.No.148 of 2016.

Since the said appeal would become infructuous, if the respondents are permitted to collect the entire penalty and since the very assessment is in challenge in the said TA.No.147 of 2016, this writ petition is disposed of setting aside the order dated 29.04.2016 of the respondent No.5 and restraining the respondents from recovering the disputed penalty amount, which is subject matter of TA.No.148 of 2016 pending disposal of the said appeal.

As a sequel, the miscellaneous petitions, if any pending, shall stand closed. There shall be no order as to costs.

M.S. RAMACHANDRA RAO, J

T. AMARNATH GOUD, J