

**HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
HONOURABLE SRI JUSTICE T.AMARNATH GOUD**

WRIT PETITION NO.4258 OF 2020

ORDER

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

This Writ Petition is filed under Article 226 of the Constitution of India challenging ACO No.166/2019 dt.01.03.2019 passed by the 4th respondent rejecting the petitioner's stay application seeking stay of collection of the disputed tax pending the Appeal filed by the petitioner before the Telangana Value Added Tax Appellate Tribunal, Hyderabad challenging the order dt.27.04.2017 passed by the 3rd respondent.

2. Counsel for the petitioner contends that the impugned order simply extracted the grounds raised by the petitioner and does not assign any reasons why there is no merit in the petitioner's contentions.

3. Sri M.Govind Reddy, Special Counsel for Commercial Taxes appearing for the respondents is also unable to explain why not a single reason is assigned as to why the grounds raised by the petitioner in seeking stay of collection of the disputed tax are without merit.

4. Time and again, this Court is having to deal with orders of this nature where the Authorities competent to stay collection of disputed tax pending Appeals are not assigning any reasons while simply rejecting stay Applications and adding to the work load of this Court which is presently seriously understaffed.

5. We request the Commissioner of Commercial Taxes, State of Telangana to look into this issue and advise the concerned Additional Commissioners (ST) not to pass orders like this while considering Applications for stay of collection of disputed tax pending Appeals filed by assesseees.

6. Since the petitioner has already paid 25% of the disputed tax at the time of filing of the Appeal before the Tribunal and since the entire Appeal would be rendered infructuous if the respondents are allowed to collect the entire disputed tax pending the Appeal, the Writ Petition is disposed of directing stay of collection of the disputed tax pending disposal of the Appeal filed by the petitioner before the Telangana Value Added Tax Appellate Tribunal, Hyderabad. No costs.

7. Pending miscellaneous applications, if any, shall stand closed.

8. Registry to communicate this order to the Commissioner, Commercial Taxes Department, State of Telangana, Commercial Taxes Complex, Nampally, Hyderabad-500 001.

M.S.RAMACHANDRA RAO, J

T.AMARNATH GOUD, J

27th FEBRUARY, 2020

Note: Registry to communicate this order to the Commissioner, Commercial Taxes Department, State of Telangana, Commercial Taxes Complex, Nampally, Hyderabad-500 001.

(B/o) Svv

