IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

TUESDAY, THE TWENTY THIRD DAY OF AUGUST
TWO THOUSAND AND TWENTY TWO

PRESENT

THE HONOURABLE DR. JUSTICE SHAMEEM AKTHER
AND
THE HONOURABLE SRI JUSTICE E.V. VENUGOPAL

SPECIAL APPEAL NO: 10 OF 2016

(Appeal Under Section 35(1) of A.P. VAT Act 2005 Read with Rule 47 of CPC against the order and dated 19/03/2016 made in CCT's Ref.No.L.III(2)/171/2015 (CO.NO.6/2016) on the file of the Commissioner of Commercial Taxes, Telangana State, Hyderabad)

Between:

M/s.Smaat Aqua Technologies Pvt. Ltd., Mansoorabad, R.R.District. Rep by its Managing Director, Sri M Karunakara Reddy, S/o M.Kishta Reddy.

...APPELLANT

AND

The Commissioner of Commercial Taxes, State of Telangana, Nampally, Hyderabad.

...RESPONDENT

SPL.A MP. NO: 13 OF 2016:

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed herein , the High Court may be pleased to stay the collection of the disputed/forfeited tax of Rs.19,09,602/- for the tax period from 2010-11 pursuant to the order dt 19.03.2016 vide CCT's Ref No.L.III (2)/171/2015, passed by the Revisional Authority, pending disposal of the Special Appeal.

Counsel for the Appellant: SRI B.SRINIVAS

Counsel for the Respondent: SRI K.RAJI REDDY

The Court delivered the following: JUDGMENT

THE HON'BLE Dr. JUSTICE SHAMEEM AKTHER
AND
THE HON'BLE SRI JUSTICE E.V. VENUGOPAL

SPECIAL APPEAL No.10 OF 2016

JUDGMENT: (Per Hon'ble Dr.SA,J)

This appeal is filed by the appellant aggrieved by the order, dated 19.03.2016, passed in CCT's Ref.No.L.III(2)/171/2015 (CO.No.6/2016) by the respondent-Commissioner of Commercial Taxes, Telangana State, Hyderabad, whereby, the proposal for forfeiture of excess VAT amount of Rs.19,09,602/- refunded to the dealer, was confirmed.

2. Heard. Perused the record.

3. It is brought to the notice of this Court that the appellant filed an additional affidavit, dated 22.08.2022, before this Court stating that in view of the subsequent developments and the order, dated 25.02.2020, passed by the Honourable NCLT, no orders are required to be passed in this appeal.

4. Paragraph No.6 of the additional affidavit, dated 22.08.2022, filed by the appellant reads as follows:

> "6. It is therefore prayed that this Hon'ble Court may be pleased to dispose of the above Special appeal in view of the subsequent developments as per the order dated : 25.02.2020 passed by the

> Hon'ble NCLT as no orders are necessary and the above Special Appeal may be closed and pass such other order or orders as this Hon'ble Court may deem fit and proper in the interest of justice."

5. The additional affidavit, dated 22.08.2022, filed by the appellant is taken on record.

6. In view of the submissions made and the additional affidavit, dated 22.08.2022, filed by the appellant, all further proceedings in this appeal are closed.

7. Accordingly, the Special Appeal is disposed of.

Miscellaneous Petitions, if any, pending in this appeal shall stand closed. There shall be no order as to costs.

SD/- B.S.CHIRANJEEVI
JOINT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Commissioner of Commercial Taxes, State of Telangana, Nampally, Hyderabad.
2. One CC to SRI B.SRINIVAS, Advocate [OPUC]
3. One CC to SRI K.RAJI REDDY, Advocate [OPUC]
4. Two CD Copies

BSR

HIGH COURT

DATED: 23/08/2022

JUDGMENT

SPECIAL APPEAL No.10 of 2016

DISPOSING OF THE SPECIAL APPEAL

WITHOUT COSTS