

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRTY FIRST DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15561 of 2004

Between:

M/s. A.P. Co-operative Oil Seeds Growers Federation Limited,

9th Floor, Parishrama Bhavan,
Basheerabagh, Hyderabad. rep by its Managing Director,
Smt. Ranjeev R. Acharya, I.A.S. **PETITIONER**

AND

1.Additional Commissioner (FAC),

Commercial Taxes (Legal),
O/o. The Commissioner of Commercial Taxes,

M.J. Road, Opp. Gandhi Bhavan, Hyderabad.

2.Assistant Commissioner, (Commercial Taxes),

Abids Division, Hyderabad.**RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue Writ of Certiorari or any other appropriate Writ or Order or Direction calling for the records of the 1st Respondent dt. 19-8-2004 in Commissioner of Commercial Taxes Ref. No. L.III(1) 1602/2004 and quash the same as arbitrary illegal and contrary to the decisions of this Hon'ble Court and consequently grant stay of collection of balance 50% of the disputed demand of Rs. 23,71,483/- and Rs. 19,36,164/- for the assessment years 2002-03 and 2003-04 (upto January, 2004) pending disposal of the appeals before the Sales Tax Appellate Tribunal and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner: MR.SHAIK JEELANI BASHA

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER: (PER Sri Bilal Nazki, J)

Heard learned Counsel for the parties and with their consent, we dispose of the writ petition. While filing the first appeal petitioner deposited 12 ½ % of the disputed amount in terms of a statutory requirement. Having lost the first appeal, he filed the second appeal and again deposited 37 ½ % of the disputed amount as statutory requirement. In all, the petitioner has already paid 50% of the disputed amount.

In these circumstances, we think that stay should have been granted to the petitioner. Therefore, the impugned order is set aside. There shall be stay of any coercive steps being taken for recovery till disposal of the Second Appeal.

Writ Petition is accordingly disposed of. No costs.

(BILAL NAZKI, J)

31ST August, 2004

(S.ANANDA REDDY, J)

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Copy to:

1.Additional Commissioner (FAC),

Commercial Taxes (Legal),
O/o. The Commissioner of Commercial Taxes,

M.J. Road, Opp. Gandhi Bhavan, Hyderabad.

2.Assistant Commissioner, (Commercial Taxes),

Abids Division, Hyderabad.

3.Two CCs to the G.P. for Commercial Taxes,

High Court Buildings, High Court of A.P.,

Hyderabad.(O.U.T)

4.Two CD copies.