

THE HON'BLE SRI JUSTICE L. NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO.10637 OF 2006

Date: 30-05-2006

Between:

M/s Ram Das & Company ...Petitioner

And

Commissioner of Commercial Taxes and

Others ...Respondents

THE HON'BLE SRI JUSTICE L. NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

WRIT PETITION NO.10637 OF 2006

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ORDER *(Per the Hon'ble Sri Justice L.Narasimha Reddy):*

Petitioner preferred an appeal, along with an application for stay, before the third respondent aggrieved by an order of assessment, dated 22-03-2005, passed by the second respondent. The third respondent rejected the stay. Thereupon, he filed a revision before the fourth respondent. It was dismissed on 10-05-2006. Hence, this writ petition.

Heard the learned counsel for the petitioner and the learned Special Government Pleader for Commercial Taxes.

The petitioner availed the statutory remedy of appeal before the third respondent and also filed an application for stay as required under the Andhra Pradesh General Sales Tax Act, 1957. The petitioner states that he has made deposits, as condition precedent, for presenting the appeal. If the petitioner is required to deposit the entire disputed amount, the appeal becomes nugatory.

Hence, the writ petition is disposed of directing that there shall be stay of further proceedings, pursuant to the order of assessment passed by the second respondent, till the disposal of the appeal by the third respondent, on condition that the petitioner deposits half of the disputed amount, within a period of six weeks from today. The deposits, if any, made by the petitioner, including the one as condition precedent for presenting the appeal, shall be taken into account for this purpose. There shall be no order as to costs.

(L. NARASIMHA REDDY,J)

Dated 30th May, 2006

(D.APPA RAO,J)

vrn/kvni