

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY EIGHTH DAY OF MAY
TWO THOUSAND AND EIGHT

PRESENT
THE HON'BLE MR JUSTICE L.NARASIMHA REDDY
and
THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 11331 of 2008

Between:

M/s. Tata Steel Ltd. (A Company incorporated under companies Act, 1956 having its Regd. Office at Bombay and Branch situated at VI Floor, Surya Towers, SP Road, Secunderabad, AP Rep by its Finance & Administrative Manager, Smt.S.Jhani Bhavani Choudhary W/o. Sri T. Venkata Saradhi, Hyd,age58yrs.

..... PETITIONER

AND

1 The Asst. Commissioner (C) (LTU), Begampet Division,
6th Floor, Pavani Plaza Complex, Ameerpet, Hyderabad - 500 016.

2 The Appellate Deputy Commissioner (CT), Punjagutta Division,
CT Complex, 5th Floor, Opp : Handloom House, MJ Market Road,
Nampally, Hyderabad - 500 001.

3 The Additional Commissioner of CT (Legal), Andhra Pradesh, CT
Complex, 2nd Floor, Opp : Handloom House, MJ Market Road,
Nampally, Hyderabad - 500 001.

.....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 a writ order or direction more particularly one in the nature of Writ of Mandamus granting stay of collection of the penalty of Rs. 57,33,422/- for the year 2006-2007 pursuant to the stay rejection orders of the 2nd and 3rd respondents pending disposal of the main appeal before the 2nd respondent.

Counsel for the Petitioner:MR.T.S.V.DIWAKAR

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
WRIT PETITION No.11331 of 2008

ORDER: (per HON'BLE SRI JUSTICE RAMESH RANGANATHAN)

The petitioner is a public limited company engaged in the business of manufacture and sale of iron and steel. Petitioner was assessed to tax on its turnover, aggrieved by which it preferred an appeal to the Appellate Deputy Commissioner (CT), Punjagutta Division, Hyderabad, along with an application seeking stay of collection of the disputed tax. On the stay application being rejected, the petitioner preferred a revision to the third respondent, who is said to have confirmed the orders of the appellate Deputy Commissioner. The petitioner contends that the order passed by the third respondent is still awaited. The appeal is also said to be still pending before the Appellate Deputy Commissioner.

If the respondents are permitted to recover the disputed penalty in its entirety, the appeal pending before the Appellate Deputy Commissioner (CT) will be rendered an empty formality. Pending disposal of the appeal before the Appellate Dy. Commissioner, I consider it appropriate to direct stay of collection of the penalty disputed subject to the condition that the petitioner deposits 25% of the penalty within a period of four weeks from today. Amount, if any, paid already, shall be given credit to.

The writ petition is accordingly disposed of. However, in the circumstances, without costs.

L.NARASIMHA REDDY,J

Date: 28.5.2008

RAMESH RANGANATHAN,J

Usd/tsy/asp

To

- 1 The Asst. Commissioner (CT)(LTU), Begampet Division, 6th Floor, Pavani Plaza Complex, Ameerpet,Hyderabad-500016.
- 2 The Appellate Deputy Commissioner(CT) Punjagutta Division, CT Copmplex, 5th Floor, Opp:Handloom House, M.J.Market Road, Nampally, Hyderabad-500 001.
- 3 The Additional Commissioner of CT(Legal) Andhra Pradesh,CT Complex, 2nd Floor, OPP: Handloom House, M.J.Market Road, Nampally, Hyderabad-500 001
4. Two CCS to Spl. GP for Commercial Taxes, High Court of A.P., Hyderabad (OUT).
5. Two CD copies.