

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

TUESDAY, THE THIRTY FIRST DAY OF MARCH  
TWO THOUSAND AND NINE

PRESENT  
**THE HON'BLE THE CHIEF JUSTICE**  
**AND**  
**THE HON'BLE MR JUSTICE RAMESH RANGANATHAN**

**Writ Petition No. 6337 of 2009**

Between:

M/s. Laqshya Hyderabad Airport (Media) Pvt. Ltd., 3-D, LTOB  
Office Complex, GHIAL, Rajiv Gandhi International Airport, Ranga  
Reddy District, Shamshabad, Hyderabad. Represented by Bharat  
Bhushan Kedia Manager - Commercial.

**... PETITIONER**

AND

- 1) The Assistant Commercial Tax Officer, Hyderguda Circle,  
Hyderabad.
- 2) The Commercial Tax Officer, Hyderguda Circle, Hyderabad.
- 3) The Appellate Deputy Commissioner (CT) Secunderabad  
Division, Hyderabad.
- 4) The Commissioner of Commercial Taxes, Hyderabad,  
Andhra Pradesh.
- 5) Government of Andhra Pradesh, through Principal Secretary  
to Government, Revenue Department, 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 a Writ, order or direction particularly one in the nature of a Writ of Certiorari quashing the order in Appeal No.A/120/08-09/V dated 19.03.2009 passed by the Respondent No.3, rejecting stay application filed by the petitioner and the consequent Recovery Notice dated 21.02.2009 passed by the Respondent No.1 for the recovery of CST Penalty of Rs.39,51,619/- as illegal, arbitrary, violative of principles of natural justice and violative of Article 14 of the Constitution of India and

consequently restrain the respondents from recovering from the petitioner CST Penalty of Rs.39,51,619/- for the period from March, 2008 to June, 2008.

**Counsel for the Petitioner: LAKSHMI KUMARAN & SRIDHARAN**

**Counsel for Respondent Nos.1 to 4: GP FOR COMMERCIAL TAX**

**Counsel for Respondent No.5: NONE APPEARED**

**The Court made the following:**

**Oral Order: (Per Shri Anil R. Dave, Chief Justice)**

1. Rule. Service of notice is waived by Sri K. Raji Reddy, learned Special Standing Counsel appearing for respondent Nos.1 to 4.
2. In view of the fact that both the learned advocates have made a request for immediate hearing of the petition and they have agreed to an order which can be passed by this Court, the following order is passed:
3. In view of the fact that the appeal filed by the petitioner is pending before Appellate Deputy Commissioner and as stay of recovery of the amount of tax has not been granted, it is directed that the amount of tax in dispute shall not be recovered on a condition that 75% of the amount payable by the petitioner is paid by the petitioner within two weeks from today.
4. The writ petition stands disposed of as allowed to the above extent with no order as to costs.

**ANIL R. DAVE, CJ**

March 31, 2009

**RAMESH RANGANATHAN, J**

SVS

..... REGISTRAR

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SECTION OFFICER

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