

**THE HON'BLE Ms. JUSTICE G.ROHINI**  
**And**  
**THE HON'BLE SRI JUSTICE T.SUNIL CHOWDARY**

**WRIT PETITION Nos.31227, 31230, 31232, 31233, 31239, 30984,**  
**31076 and 31113 of 2013**

**Dated: 31.10.2013**

**IN WRIT PETITION No.31227 OF 2013**

Between:

M/s. Indian Oil Corporation Limited

.. Petitioner

And

Assistant Commissioner (CT) LTU,  
Secunderabad Division, Hyderabad  
and 3 others

.. Respondents

**IN WRIT PETITION No.31230 OF 2013**

Between:

M/s. Indian Oil Corporation Limited

.. Petitioner

And

Assistant Commissioner (CT) LTU,  
Secunderabad Division, Hyderabad  
and 3 others

.. Respondents

**IN WRIT PETITION No.31232 OF 2013**

Between:

M/s. Bharat Petroleum Corporation Limited

.. Petitioner

And

Assistant Commissioner (CT) LTU,  
Secunderabad Division, Hyderabad  
and 3 others

.. Respondents

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**IN WRIT PETITION No.31233 OF 2013**

Between:

M/s. Indian Oil Corporation Limited .. Petitioner

And

Assistant Commissioner (CT) LTU,  
Secunderabad Division, Hyderabad  
and 3 others .. Respondents

**IN WRIT PETITION No.31239 OF 2013**

Between:

M/s. Bharat Petroleum Corporation Limited .. Petitioner

And

Assistant Commissioner (CT) LTU,  
Secunderabad Division, Hyderabad  
and 3 others .. Respondents

**IN WRIT PETITION No.30984 OF 2013**

Between:

M/s. Hindustan Petroleum Corporation Limited .. Petitioner

And

Assistant Commissioner (CT) LTU,  
Secunderabad Division, Hyderabad  
and 2 others .. Respondents

**IN WRIT PETITION No.31076 OF 2013**

Between:

M/s. Hindustan Petroleum Corporation Limited .. Petitioner

And

Assistant Commissioner (CT) LTU,  
Secunderabad Division, Hyderabad  
and 2 others .. Respondents

**IN WRIT PETITION No.31113 OF 2013**

Between:

M/s. Bharat Petroleum Corporation Limited

.. Petitioner

And

Assistant Commissioner (CT) LTU,  
Secunderabad Division, Hyderabad  
and 2 others

... Respondents

**THE HON'BLE Ms. JUSTICE G.ROHINI**

**And**

**THE HON'BLE SRI JUSTICE T.SUNIL CHOWDARY**

**WRIT PETITION Nos.31227, 31230, 31232, 31233, 31239, 30984,  
31076 and 31113 of 2013**

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**COMMON ORDER:** (Per Hon'ble Ms. Justice G.Rohini)

The petitioners in all these writ petitions are engaged in manufacturing and marketing of Petroleum products and they were the registered dealers under the A.P. General Sales Tax Act, 1957 (for short, 'the Act').

Aggrieved by the penalty orders passed under Section 5-A (1C) of the Act for different tax periods alleging that the petitioners had violated the provisions of Section 5-A (1B) of the Act, the petitioners preferred appeals before the Appellate Deputy Commissioner (CT) along with applications for stay. The said stay applications were dismissed by the 2<sup>nd</sup> respondent and challenging the said orders the petitioners preferred revision applications before the Joint Commissioner (CT). By separate orders passed on 7.10.2013 the Joint Commissioner while observing that prima facie there is arguable case by the petitioner, granted stay of collection of the disputed penalty subject to condition of payment of 50% of the disputed penalty on or before 26.10.2013. Assailing the said orders, dated 7.10.2013 to the extent of the condition imposed to deposit 50% of the disputed penalty, the present writ petitions are filed.

We have heard Sri S.R.Ashok, the learned senior counsel appearing for the petitioners and Sri P.Balaji Varma, the learned Senior Standing Counsel for Commercial Taxes appearing for the respondents.

It is specifically pleaded in the writ petitions that the main appeals were already heard by the 2<sup>nd</sup> respondent – Appellate Deputy Commissioner on 10.10.2013 and the orders are reserved. On instructions, the learned Standing Counsel for Commercial Taxes represented that it is a fact that the orders are reserved in the appeals of the petitioners.

Having regard to the fact that the appeals preferred by the petitioners are already heard by the 2<sup>nd</sup> respondent and the orders are reserved, it is neither necessary nor proper for this Court to go into the merits of the case and express any opinion. Even with regard to the condition to deposit 50% of the disputed penalty, it is to be noticed that the petitioners were granted time till 26.10.2013 in the impugned orders itself. Now that, the main appeals have already been heard by the 2<sup>nd</sup> respondent and the orders are reserved, we consider it appropriate to dispose of the writ petitions with a direction to the respondents not to take any coercive steps for recovery of the disputed penalty pursuant to the penalty orders which are the subject-matter of the appeals pending before the 2<sup>nd</sup> respondent till orders are pronounced by the 2<sup>nd</sup> respondent on the said appeals.

All the Writ Petitions are accordingly disposed of. No costs.

Consequently the miscellaneous petitions, if any, pending in these writ petitions shall stand closed.

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**G. ROHINI, J**

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**T. SUNIL CHOWDARY, J**

Date: 31.10.2013

Note: Issue CC by today

(B/o)

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