(2006) 05 AP CK 0006

In the Andhra Pradesh High Court

Case No : Writ Petition No. 10256 of 2006

Kala Jyothi Process Private Limited — APPELLANT

Vs

Commercial Tax Officer and Others — RESPONDENT

Date of Decision : 23-05-2006

Acts Referred:

Citation : (2006) 148 STC 109

Hon'ble Judges : L. Narasimha Reddy, J;D. Appa Rao, J

Bench : Division Bench

Judgement

L. Narasimha Reddy, J.—The petitioner states that it is a publisher of books and has been subjected to assessment of tax for the year 2003-2004 by the first respondent. The petitioner further states that it is not liable to pay any tax on the publications made by it. Aggrieved by the order of assessment, it preferred an appeal before the second respondent along with an application for stay. On rejection of the said application, it approached the third respondent in a revision. The third respondent dismissed the revision on May 12, 2006. Hence, this writ petition.

2. Heard the learned Counsel for the petitioner and the learned Government Pleader for Commercial Taxes.

3. Though extensive submissions have been made touching on the validity of the order of assessment, this Court is not inclined to deal with the same at this stage. At the same time, the petitioner cannot be required to pay the entire amount covered by the order of assessment. The interest of the State as well as the petitioner can be protected by directing that half of the disputed tax be deposited by the petitioner within a reasonable time.

4. Hence, the writ petition is disposed of directing that there shall be stay of enforcement of order passed by the first respondent, pending disposal of the appeal before the second respondent on condition that the petitioner deposits 25 per cent of the disputed tax within four weeks from today and another 25 per

cent of the disputed tax within four weeks thereafter. The amount already deposited by the petitioner shall be taken into account in the first instalment itself. No costs.

