

**HON'BLE SRI JUSTICE U.DURGA PRASAD RAO  
AND  
HON'BLE SRI JUSTICE VENKATA JYOTHIRMAI PRATAPA**

**WRIT PETITION No.16422 of 2023**

**ORDER: (per UDPR,J)**

The challenge in this Writ Petition is to the order vide DIN3708052372549 dated 08.05.2023 passed by the 3<sup>rd</sup> respondent/Additional Commissioner (CT), (Legal) rejecting the stay application filed by the petitioner on the ground that he has no jurisdiction to entertain such stay application.

2. Heard Ms. Jyothi Anumolu, learned counsel for petitioner and learned Government Pleader for Commercial Taxes.

3. Admittedly the appeal No.24 of 2022 filed by the petitioner before APVAT Appellate Tribunal, Vishakapatnam against the appellate order passed by the 2<sup>nd</sup> respondent is pending and it is informed that the petitioner has deposited 50 % of the disputed tax while preferring the appeal before the APVAT Appellate Tribunal, Vishakapatnam.

4. In that view, we deem it apposite it to grant stay of collection of the balance disputed tax on the condition of the petitioner depositing 10% of the balance tax within three (03) weeks from the date of receipt of copy of this order,

5. The Writ Petition is disposed of accordingly. No costs.

As a sequel, miscellaneous applications pending, if any, shall stand closed.

**U. DURGA PRASAD RAO, J**

**VENKATA JYOTHIRMAI PRATAPA, J**

07-07-2023

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