

ITEM NO.1

COURT NO.3

SECTION XII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

IA No. 21224/2019 IN Civil Appeal No(s). 5354/2011

TITAN PLAST(P) LTD. REP. BY ITS MANAGING
DIRECTOR SHRI SUNIL KUMAR AGARWAL S/O SHRI
MOHANLA AGARWAL AGED ABOUT 45 YEARS RRESIDENT
OF HYDERABAD AP & ANR.

Appellant(s)

VERSUS

STATE OF ANDHRA PRADESH COMMERCIAL TAX OFFICER & ORS. Respondent(s)

(IA No. 21224/2019 - CLARIFICATION/DIRECTION)

WITH C.A. No. 6415/2017

(IA No. 56271/2019 - APPROPRIATE ORDERS/DIRECTIONS)

C.A. No. 6416/2017

(IA No. 56322/2019 - APPROPRIATE ORDERS/DIRECTIONS)

C.A. No. 6417/2017

(IA No. 56292/2019 - APPROPRIATE ORDERS/DIRECTIONS)

C.A. No. 7388/2011

(IA No. 41152/2019 - CLARIFICATION/DIRECTION)

C.A. No. 5449/2013

(IA No. 41181/2019 - CLARIFICATION/DIRECTION)

C.A. No. 6414/2017

(IA No. 56310/2019 - APPROPRIATE ORDERS/DIRECTIONS)

Date : 23-11-2022 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. ABDUL NAZEER
HON'BLE MR. JUSTICE V. RAMASUBRAMANIAN

For Appellant(s) Mr. Abhigya Kushwah, AOR
Ms. Sunita Yadav, Adv.

Dr. M.V.K.Moorthy, Adv.
Mr. Hitendra Nath Rath, AOR
Mr. R.Sreeramulu, Adv.
Mr. Abhishek Pati, Adv.

Mr. Devvrat, AOR

Mr. Sridhar Potaraju, AOR
Mr. X.V.Anil Kumar, Adv.
Ms. Shiwani Tushir, Adv.
Mr. Rajat Srivastava, Adv.

Mr. Sandeep G. Ladda, Adv.
Mr. Soumik G., Adv.
Mr. Gaurav Singh, Adv.

For Respondent(s)

Mr. S. Udaya Kumar Sagar, AOR

Mr. P. Venkat Reddy, Adv.
Mr. Prashant Kumar Tyagi, Adv.
Mr. P. Srinivas Reddy, Adv.
For M/S. Venkat Palwai Law Associates, AOR

UPON hearing the counsel the Court made the following
O R D E R

These Interlocutory Applications have been filed by the State of Telangana for Clarification/appropriate directions to the appellants in the above Appeals for payment of the deferred Sales Tax which has already fallen due for payment from the year 2019 onwards.

We have heard learned counsel on both sides.

The main appeal arises out of the dismissal of a batch of Writ Petitions challenging the vires of amendment to Rule 67 of the Andhra Pradesh Value Added Tax Rules, 2005 made by the State Government under the G.O.Ms. No. 503, Revenue (CT.II) Department, dated 08.05.2009.

After the Appeals were entertained and notices were issued and limited interim order was passed protecting the assesseees from any coercive steps, the appeals are yet to be listed for final disposal.

In the meantime, the State Government found that even according to the assesseees, who were the appellants, the deffered sales tax payable by them have fallen due from the year 2019. Therefore, the State Government has come up with these applications seeking limited direction atleast to direct the appellants in the above appeals to make payment of what has admittedly fallen due from the year 2019.

There cannot be any objection to the above prayer. The interim order granted by this court in the appeals is limited; it does not extend to payment of deferred sales tax which even according to the appellants has fallen due.

However some of the learned counsel appearing for the appellants stated that their clients have either paid the money or availed of some Settlement Scheme. If that is so, they may take up the matter with the Government.

In view of the above, all these applications are allowed directing the assesseees, who are the appellants in the above appeals, to make payment of deferred sales tax which have already fallen due from the respective years. If any of the appellants have already made payment or if there is any scheme, under which the assesseees are entitled to seek benefit, the same may be taken note of while demanding/making payment.

(NEELAM GULATI)
ASTT. REGISTRAR-cum-PS

(KAMLESH RAWAT)
COURT MASTER (NSH)