
[2019] 109 taxmann.com 474 (Andhra Pradesh and Telangana)[07-08-2019]

GST : Since question as to whether amendment to section 50 of the Central GST Act, 2017 would be retrospective and whether a notice was liable to be issued to the petitioner before attachment of his account requires examination, interim stay of recovery proceedings as prayed for was to be granted

■ ■ ■

[2019] 109 taxmann.com 474 (Andhra Pradesh and Telangana)

HIGH COURT OF TELANGANA

Raghava Constructions

v.

Union of India*

SANJAY KUMAR AND P. KESHA RAO, JJ.

IA NO. 1 OF 2019

WP NO. 16885 OF 2019

AUGUST 7, 2019

Section 50 of the Central Goods and Services Tax Act, 2017/Section 50 of the Telangana Goods and Services Tax Act, 2017 - Payment of tax - Interest on delayed payment - Assessee filed an application before High Court praying to stay recovery proceedings issued by Competent Authority pending disposal of writ petition - Whether since question as to whether amendment to section 50 of the Central GST Act, 2017 would be retrospective and whether a notice was liable to be issued to the petitioner before attachment of his account requires examination, interim stay of proceedings as prayed for required to be granted - Held, yes [Para 2] [In favour of assessee]

(NR)

K. Vijay Kumar *for the Petitioner.* **B. Narasimha Sarma** *for the Respondent.*

ORDER

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to stay the proceedings of letter C.No. V/04/06/2019-Arrears, dated 31.07.2019, issued by 2nd respondent, pending disposal of WP.No. 16885 of 2019 on the file of the High Court.

The Court while directing issue of notice to the Respondents herein to show cause as to why this application should not be complied with, made the following. (The receipt of this order will be deemed to be the receipt of notice in the case).

ORDER

1. As to whether the amendment to Section 50 of the Central GST Act, 2017 would be retrospective and whether a notice was liable to be issued to the petitioner before attachment of his account requires examination.

2. There shall accordingly be interim stay of the proceedings as prayed for.

*In favour of assessee.