

Janak Vaghani

Appeal- Stay- Appeal Filed Against Assessment Order- Stay to be Granted for Interest Under Section 30(2). When an appeal is filed against the assessment order including interest under section 30(2), the stay is to be granted for the amount of interest. S. 26 and 85(2)(b-3) of The Maharashtra Value Added Tax Act, 2002. In an appeal filed against the assessment order for the period 2012-13 the tribunal deny the grant of stay for levy of interest under section 30(2) of the MVAT Act charged in the assessment order on the ground that section 85 of the MVAT Act provides for bar or restriction for filing appeal against the order of interest under section 30(2) and (4) of the Act. In writ petition filed against the imp.....