

**THE HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO**

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WRIT PETITION No.18403 OF 2001
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ORDER: (Per Hon'ble Sri Justice R. Subhash Reddy)

This Writ Petition is filed questioning the notice, dated 09.08.2001, issued by the Deputy Commercial Tax Officer, Mancherial, demanding an amount of Rs.2,55,349/- towards arrears of sales tax for the assessment years 1993 – 94 and 1994 – 95.

It is the case of the petitioner that he is an agriculturist and he never engaged in the business of liquor and is no way concerned with M/s. Leela Wines, Mancherial. On the aforesaid allegations of the petitioner, this Court, by order, dated 04.09.2001, while admitting the Writ Petition, granted interim order in favour of the petitioner and the said order continued all along. Though the Writ Petition is of the year 2001, no counter affidavit is filed and even the learned Government Pleader submits that he has no instructions in the matter.

There appears no reason at all in not responding to the rule nisi issued by this Court and in not filing counter, though the matter is pending for more than a decade before this Court. In view of the specific allegations of the petitioner, that he is no way concerned with the licence

granted in the name of M/s. Leela Wines and as it is also brought to our notice that on receipt of notice, dated 09.08.2001, the petitioner has filed reply on 12.08.2001 stating that he is not liable to pay tax arrears, we are constrained to set aside the impugned notice.

Accordingly, the Writ Petition is allowed and the notice, dated 09.08.2001, is set aside. However, it is made clear that if the petitioner is liable to pay the tax arrears, this order will not preclude the respondent from issuing prior notice indicating the liability of the petitioner, with details to recover the tax payable by Ms/. Leela Wines and to take steps in accordance with law.

Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

R.SUBHASH

REDDY, J

Dr. B. SIVA SANKARA

RAO, J

23rd January, 2015
MD