

THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No.14880 of 2009

ORDER:

This writ petition was filed assailing the proceedings dated 18.07.2009 of the Commissioner of Prohibition and Excise, Andhra Pradesh, Hyderabad, whereby the petitioner was called upon to pay the compounding fee of Rs.25,000/- and the value of the seized stock as a condition precedent for release of his seized stock.

By order dated 24.07.2009, this Court took note of the fact that the seized stock of the liquor had already suffered payment of excise duty and that the value thereof had also been remitted to the Andhra Pradesh Beverages Corporation Limited. It was further observed that as the petitioner had only committed the irregularity of storing the said stock at a place not covered by a proper sanction, the impugned proceedings had been issued and therefore, this Court suspended the same to the extent of the condition contained therein directing payment of the value of the stock. It is now stated that pursuant to the interim order, the seized stock has been released to the petitioner.

As it is not in dispute that the seized stock already suffered payment of excise duty and the value thereof was also remitted by the petitioner to the Andhra Pradesh Beverages Corporation Limited, mere storing of the said stock at a place without sanction would not warrant the extreme measure of paying the value of the stock. The impugned proceedings dated 18.07.2009, which sought to do so, are therefore unsustainable in law and are accordingly set aside.

The writ petition is allowed.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

JUSTICE SANJAY KUMAR

2nd September, 2015

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