

THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION NO.8239 OF 2005

DATED 17th APRIL, 2015

Between:

K.V.K.S. Sastry and others

.. Petitioners

and

The Collector, Krishna District
at Machilipatnam and another

.. Respondents

THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION NO.8239 OF 2005

ORDER

This writ petition was filed assailing the 'demand prior to attachment of land' dated 19.03.2005 issued by the second respondent herein on the sole ground that the second respondent lacked jurisdiction to issue the same.

Sri Srinivasa Reddy, learned counsel representing Sri V.R. Avula, learned counsel for the petitioners, confirms that this is the only aspect raised in the writ petition.

While so, the second respondent filed a counter-affidavit, wherein he stated that under Section 17-C of A.P. General Sales Tax Act and as per relevant Government Orders, the powers of the Collector under the Revenue Recovery Act were delegated to the Deputy Commissioner (Commercial Taxes) and in exercise of such delegated powers, he had issued the impugned demand. No reply affidavit was filed rebutting this averment.

As it is fairly conceded by Sri Srinivasa Reddy, learned counsel, that this was the only issue raised in the writ petition, no adjudication is called for as the second respondent has demonstrated that he had issued the impugned notice in exercise of the delegated powers. In that view of the matter, the impugned demand does not suffer on the ground of lack of jurisdiction.

The writ petition is therefore dismissed. Interim order dated 13.04.2005 shall stand vacated. Pending miscellaneous petitions shall also stand dismissed. No order as to costs.

17th APRIL, 2015
Svv

SANJAY KUMAR, J