

**THE HON'BLE SRI JUSTICE A.RAMALINGESWARA RAO**

**WRIT PETITION No. 18112 of 2015**

**ORDER:**

Heard learned counsel for the petitioner and learned Government Pleader for the respondents.

2. The petitioner is doing business in seeds production, processing, packing and sales. The petitioner supplies foundation seeds to farmers, buys back the produce i.e., raw material and processes the same into seeds. Thereafter, it sells the seeds after packing to the farmers by supplying it to the distributors. While so, on 13.05.2015 the 3<sup>rd</sup> respondent along with his staff inspected the premises and found some variation. In view of the variation, 6A proceedings were initiated. Thereafter, an order was passed by the 2<sup>nd</sup> respondent on 27.05.2015 directing the 3<sup>rd</sup> respondent to dispose off the seized stock. Challenging the same, the present writ petition is filed.

3. Learned counsel for the petitioner submits that the petitioner is ready to furnish bank guarantee on the terms fixed by this Court for release of the seized stock. The seized stock was tentatively valued at the time of conducting panchanama as Rs.25,04,850/-. The learned counsel further submits that his client will furnish bank guarantee for the value of the variation in the stock. But this Court is not inclined to accept the same. In the circumstances, the stock seized from the business premises of the petitioner, pursuant to the panchnama conducted on 13.05.2015, shall be released on condition of the petitioner furnishing bank guarantee for Rs.15,00,000/- (Rupees Fifteen lakhs only) within ten days from the date of receipt of a copy of the order. On receipt of the bank guarantee, the seized stock shall be released to the petitioner. It is

needless to mention that the bank guarantee so furnished would be subject to final orders in the 6A proceedings already initiated against the petitioner.

4. The Writ Petition is accordingly disposed of. Miscellaneous petitions, if any, pending in the writ petition shall stand closed. There shall be no order as to costs.

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**(A.RAMALINGESWARA RAO, J)**

22<sup>nd</sup> June, 2015

Note: Furnish C.C. in two days.

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