

THE HON'BLE SRI JUSTICE R. SUBHASH REDDY

AND

THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO

WRIT PETITION No.11203 OF 2015

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ORDER: (Per Hon'ble Sri Justice R. Subhash Reddy)

This Writ Petition is filed questioning the order, dated 30.03.2015, passed in GC.No.306/2014-15 by the Assistant Commercial Tax Officer – II, Tirupathi-I Circle, Tirupathi, confiscating the seized goods in exercise of powers conferred under Section 45 (7) (b) of Andhra Pradesh Value Added Tax Act, 2005.

Learned counsel for the petitioner contended that though the goods seized were supported by valid documents, the order of confiscation was passed, without any reason, and requested to release the seized goods on furnishing bank guarantee equivalent to twice the value of the goods.

As there is a remedy of appeal before the Appellate Deputy Commissioner (CT) against the impugned order, we are of the view that there is no reason for entertaining this Writ Petition. Hence, we deem it appropriate to dispose of the Writ Petition with liberty to the petitioner to avail the remedy of appeal.

Accordingly, granting liberty to the petitioner to avail the remedy of appeal, the Writ Petition is disposed of. However, it is made clear that if the petitioner makes an application for release of the goods seized, we are sure that the appellate authority will consider the same and pass appropriate orders.

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

R. SUBHASH REDDY, J

Dr. B. SIVA SANKARA RAO, J

April 20, 2015

MD