

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.5345 of 2004

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

The notice of assumption in Form-6 dated 08.03.2004 under Andhra Pradesh Revenue Recovery Act, 1864, issued by the 2nd respondent-Deputy Commercial Tax Officer, Kakinada, East Godavari District, whereby the attached properties of the petitioner for recovery of arrears of tax of his father amounting to Rs.4,14,132/- for the years 1989-90 to 1992-93 are taken under Sarkar Management, is under challenge in this Writ Petition.

When the matter is called for hearing, it is submitted by learned Government Pleader appearing for the respondents that the subject matter of this writ petition is squarely covered by the judgment of this Court in the case of **R.Dandayudhapani, Guntur vs. Commercial Tax Officer, Lalapet, Guntur & others.**

We have perused the aforesaid judgment. In view of the said judgment and for the reasons recorded therein, the impugned notice is liable to be quashed.

Accordingly, this writ petition is allowed and the impugned notice is quashed. However, it is made clear that the respondents are at liberty to take steps to recover the amount of tax due, in terms of the surety, in the light of the observations made by this Court in the

judgment referred above.

As a sequel, miscellaneous petitions pending, if any, shall stand closed. No order as to costs.

JUSTICE R. SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

23.03.2015

v v