HON'BLE SRI JUSTICE R. SUBHASH REDDY

AND

HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

Writ Petition No.25326 of 2003

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Order: (Per Justice R. Subhash Reddy)

This Writ Petition is filed questioning the detention order dated 19.11.2003 passed by the 1st respondent, Assistant Commercial Tax Officer, Check Post, Palamaner, Chittoor District.

It is the case of the petitioner that it is a registered dealer under the provisions of the Tamil Nadu General Sales Tax Act, engaged in the business of Palm Oil. In the affidavit filed in support of the petition, it is stated that petitioner, as consignment agent, entered into an agreement with the 2nd respondent on 01.04.2003; the 2nd respondent despatched consignment from its factory at Kakinada with a quantity of 9.010 MTs of RBD Palm Oil, valued at Rs.3,75,717/-, to the petitioner; in transit, the vehicle was intercepted and seized by the respondent-authority alleging that the said transportation is undertaken based on fabricated documents. The vehicle along with the Palm Oil was seized by communicating the impugned detention order dated 19.11.2003.

This Court, by order dated 04.12.2003, vide WPMP No.31897 of 2003, issued directions for release of the vehicle along with the RBD Palm Oil of 9.010 MTs., to the petitioner on condition of the petitioner depositing a sum of Rs.42,842/- tentatively and also furnishing an undertaking that petitioner would participate in the enquiry.

It is submitted by the learned counsel for the petitioner that, pursuant to the said order, the sum of Rs.42,842/- has been paid and goods are released.

Though the Writ Petition is of the year 2003, no
counter-affidavit is filed. No material is also placed before this Court

whether any order has been passed by the respondent-authority consequent to the detention order which is the subject matter of the Writ Petition.

If any goods are intercepted and seized at a check post, in view of the provision under Section 29 of the A.P. General Sales Tax Act, on receipt of explanation, orders have to be passed by the competent authority. As no material is placed before this Court whether any subsequent orders are passed by the respondent-authority, pursuant to the detention of the vehicle, and, further, as the vehicle is already released in view of the interim order of this Court dated 04.12.2003, we deem it appropriate to dispose of the Writ Petition directing the respondent to complete the enquiry and pass appropriate orders if not already passed within a period of two months from the date of receipt of this order. It is made clear that the sum of Rs.42,842/- which is paid by the petitioner pursuant to the interim order of this Court will be subject to the final orders passed or to be passed by the competent authority.

Writ Petition is accordingly disposed of. No order as to costs.

As a sequel, miscellaneous petitions if any pending in the Writ Petition stand closed.

R. SUBHASH REDDY, J

A. SHANKAR NARAYANA, J

March 2, 2015

MRR