

HON'BLE SRI JUSTICE G.CHANDRAIAH
&
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

W.P. No. 24707 of 2015

DATE: 14.09.2015

Between:

M/s. Sarda Agro Oils Limited

Petitioner

And

The Commissioner of Commercial Taxes

and four others

.. Respondents

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ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

The main grievance of the writ petitioner-company is that even though the petitioner had paid a sum of Rs.16,57,062/- towards tax through Cheque No. 129908, dated 31.12.2014 in favour of the Andhra Pradesh Commercial Taxes, E>Returns Central Pool Account bearing

No. 30128596855, State Bank of India, Ameerpet Branch, Hyderabad and the same was debited from their account, the 3rd respondent – Commercial Tax Officer, Kakinada demanded the petitioner to pay the amount alleging that the payment said to have been made by the petitioner has not been credited to his account. Further, when the petitioner made a representation dated 20.03.2015 requesting the

1st respondent – Commissioner of Commercial Taxes to direct the authorities concerned to transfer the funds from the Department's Central Pool Account to the credit of the 3rd respondent's account, the same has not been considered so far. Hence, the present writ petition is filed seeking appropriate directions.

The learned Government Pleader for Commercial Tax (A.P.), on verification of the records, has submitted that the amount alleged to have been paid by the petitioner has already been credited to the Department's Central Pool Account instead of jurisdictional Commercial Tax Officer at Kakinada. He has further submitted that considering the fact that the amounts have been received and internal transfers are being effected, the petitioner would be granted credit of the amounts and necessary adjustments would be made with respect to the tax due.

Having regard to the submission made by the learned Government Pleader that the amount of Rs.16,57,062/- paid by the petitioner has already been credited to the Department's Central Pool Account and considering the fact that the relief sought for by the petitioner to consider their representation dated 20.03.2015 for transferring the amount paid by them from the Department's Central Pool Account to the credit of the 3rd respondent's account has already been granted, no further orders are required to be passed in this writ petition.

Accordingly, this writ petition is closed. No order as to costs.

As a sequel to the closure of the writ petition, Miscellaneous Petitions, if any pending, shall stand disposed of as infructuous.

14.09.2015

G. CHANDRAIAH, J

bcj

**CHALLA KODANDA
RAM,J**