THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

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Writ Petition No.36304 of 2015

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ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

The subject vehicles, with the goods, were detained on 31.10.2015 on the ground that the goods vehicles had entered into the State of Andhra Pradesh from the State of Telangana without touching the border check post, and they were not covered by transit passes.

Section 45(7)(a) of the A.P. Value Added Tax Act, 2005 stipulates that, where the goods are carried without paying tax, if any, payable, or goods are carried without being properly accounted for in the documents referred to in clause (b) of sub-Section (2), the said officer shall collect the tax payable on the goods so carried and, in addition, levy penalty not exceeding two times the amount of tax payable on such goods after giving a reasonable opportunity, to the person likely to be effected, against the proposed penalty.

Smt.P.Vijaya Lakshmi, Learned Counsel for the petitioner, submits that it would suffice, for the purpose of this Writ Petition, if the respondents are directed to release the vehicles along with the goods therein, on the petitioner paying the tax on the invoice value of the goods. Sri S.Suri Babu, Learned Standing Counsel for Commercial Tax, would submit that, on furnishing proof of payment of tax, the 4^{th} respondent would forthwith release the vehicles and the goods therein.

On payment of the tax due, on the invoice value of the goods, the subject vehicles shall be forthwith released along with the goods therein.

The Writ Petition is, accordingly, disposed of. The miscellaneous petitions pending, if any, shall also disposed of. No costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date:09.11.2015.

Note:

Issue C.C. today.

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