

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M. SATYANARAYANA MURTHY

WRIT PETITION NO.36600 OF 2015

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

The grievance of the petitioner herein is that their vehicle lorry bearing No.TIN 52F 3247 was detained merely on the ground that the vehicle number was written manually, and not on a computer generated transport declaration.

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

Sri C.V. Bhanoji Ramars, Learned Counsel for the petitioner, would submit that it would suffice, for the purpose of this Writ Petition if the respondents were directed to release the vehicle on the petitioner paying the tax determined by the 4th respondent. The 4th respondent shall release the vehicle forthwith on payment of the tax. The Writ Petition is disposed of accordingly. The miscellaneous petitions pending, if any, shall also stand disposed of. No costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date: 09.11.2015.

Note: Issue copy today

B/o

MRKR