

**THE HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO**

WRIT PETITION No.18948 OF 2002

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

This Writ Petition is filed seeking to declare the detention of vehicle bearing No.MH 04 AL 6603 by respondent No.1 as illegal and arbitrary and consequently, to quash the proceedings in F.I.R.No.457 of 2002 on the file of respondent No.2 police station.

Petitioner is a transport Company. On the intervening night of 10th and 11th July, 2002, while vehicle bearing No.MH 04 AL 6603 belonging to the petitioner was proceeding, respondent No.1 has detained the vehicle on the ground that electrical goods, especially electric fans, were being carried in the said vehicle, without valid documents with regard to the proof of payment of sales tax etc. Pursuant to the same, notice, dated 11.07.2002, was issued to the petitioner proposing to levy tax of Rs.57,600/- and penalty of Rs.57,600/-, with directions to the petitioner to pay tax and penalty, and also to file objections, if any, to the proposed levy of tax and penalty.

Incidentally, after the vehicle was detained with 1200 fans, it appears that alleging theft of some fans, a complaint was lodged before respondent No.2 police

station and F.I.R.No.457 of 2002 was registered.

At the stage of admission, this Court, by order, dated 09.10.2002, directed respondent No.2 to release the vehicle on condition of petitioner giving an undertaking to the effect that the vehicle in question would not be alienated and would be produced as and when required, pending proceedings before respondent No.2. Nothing is indicated in the counter whether any subsequent orders are passed after completion of enquiry.

As the notice, dated 11.07.2002 was issued proposing to levy tax and penalty, and further, this Court has already directed for release of the vehicle, we deem it appropriate to dispose of the Writ Petition with a direction that if any orders are passed, it is open to respondent No.1 to recover tax and penalty as per such orders, and no further directions can be issued. With regard to the relief of quashing the F.I.R., it is a matter for investigation and no case is made out for interfering with the same in this Writ Petition under Article 226 of the Constitution of India.

Subject to the above, the Writ Petition is disposed of. Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

R. SUBHASH

REDDY, J

RAO, J

March 03, 2015
MD

Dr. B. SIVA SANKARA