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

WRIT PETITION No.22773 of 2016

ORDER: (Per the Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri S.Krishna Murthy, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Income Tax and, with their consent, the writ petition is disposed of at the stage of admission. The proceedings under challenge in this writ petition is the notice of detention of goods in Form 610 dated 30.06.2016 whereby the goods were detained on the ground that the dealer had failed to upload the vehicle number on the e-way bills which attracted Section 45(2)(b) of the A.P.Value Added Tax Act, 2005 read with Rule 55(2) of the Rules made thereunder.

Consequent on the amendment to Section 45 by A.P.Act 4 of 2016, in cases where all the documents required to be carried in the vehicle are not so carried, the subject goods can be released only on payment of tax on the value of the goods detained, and on furnishing two times of the said tax as security. Sri S.Krishna Murthy, learned counsel for the petitioner, would submit that, as the petitioner is a registered dealer within the State of Andhra Pradesh, this Court may direct the respondents to release the goods on payment of aforesaid amount, making it clear that the payment so made shall be subject to the assessment to be made later.

We consider it appropriate, in such circumstances, to dispose of the writ petition directing the respondents to release the goods, and the vehicle in which they are being carried, on the petitioner furnishing proof of payment of tax on the invoice value of the goods, and twice the said amount as security. Needless to state that the amount so paid by the petitioner shall be subject to the assessment to be made subsequently by the assessing authority.

The writ petition stands disposed of accordingly. Miscellaneous petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

13th July 2016
Note: Issue C.C. tomorrow.
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Date: 13.07.2016

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