THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

WRIT PETITION No.23560 of 2016

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

Both Sri B.Krishna Mohan, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would agree that the subject matter of this writ petition is covered by the order of a Division Bench of this Court in W.P.No.19167 of 2016 dated 24.06.2016.

In terms of the said order, and as the petitioner has violated Section 47 of the A.P.Value Added Tax Act, 2005 read with Rule 58 of the Rules, the respondents shall release the detained goods on payment of tax on the value of the detained goods and on furnishing security for two times the amount of tax liability. The petitioner is permitted to pay the tax, subject to the final order of assessment being passed by the 4th respondent, and either pay twice the tax amount as security or furnish an unconditional bank guarantee, from a nationalised bank, for twice the amount of tax as security. It is open to the 4th respondent to initiate penalty proceedings in accordance with law. Upon payment of tax and furnishing security, the 4th respondent is directed to release the vehicle and goods. The amount paid by the petitioner as tax, and the security furnished by them, shall be subject to final order of assessment and penalty if any passed after affording an opportunity of hearing to them.

With the above directions, the writ petition is disposed of. Miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

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(RAMESH RANGANATHAN, J)

(U.DURGA PRASAD RAO, J)

20th July 2016
JSU

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

WRIT PETITION No.23560 of 2016

Date: 20.07.2016

JSU