

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE A.SHANKAR NARAYANA

Writ Petition No.23044 of 2007

ORDER: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

The proceedings, under challenge in this writ petition, is the distraint order issued in Form No.I under Section 8 of the A.P. General Sales Tax Act, calling upon the petitioner to pay a sum of Rs.4,87,84,187/-.

Sri Ch.Ramesh Babu, learned counsel for the petitioner, would submit that, pursuant to the interim order, the petitioner has already paid Rs.1.00 crore. Learned counsel would submit that, as the petitioner was a sick industrial company, they had approached the BIFR which had, by its order dated 10.08.2009, sanctioned a scheme for rehabilitation of the company; and Clause (12.4) thereof relates to concessions regarding payment of sales tax. Learned counsel would submit that, in view of the scheme sanctioned by the BIFR, the respondents are not entitled to enforce the distraint order; and recovery of tax by them can only be in accordance with Clause (12.4) of the sanctioned scheme.

As these are all events which took place subsequent to the filing of the writ petition, we consider it appropriate to permit the petitioner to submit a representation to the assessing authority, enclosing a copy of the scheme sanctioned by the BIFR on 10.08.2009, and claiming whatever concessions are stipulated thereunder. If such a representation, along with a copy of the sanctioned scheme, is submitted to the assessing authority within one month from today, the assessing authority shall consider the scheme and take action, thereafter, in accordance with law. It is made clear that, in case the petitioner fails to submit their representation, along with a copy of the scheme sanctioned

by the BIFR, within the aforesaid period of one month, it is open to the respondents to proceed and take action in accordance with law.

The Writ Petition is disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(A.SHANKAR NARAYANA, J)

23rd December, 2016
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Date: 23.12.2016

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