THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

WRIT PETITION No.35419 of 2016

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

The subject goods were detained on the ground that they were being transported without a way bill. While Sri P. Karthik Ramana, learned counsel for the petitioners, would contend that the 1st petitioner was transporting his own goods from Hanimireddypalli to Guttur, Sri S. Suribabu, learned Special Standing Counsel for Commercial Taxes, would submit that the 1st petitioner had sold the goods to the second petitioner as is evident from the weighment and storage bills dated 29.9.2016, wherein discount, of Rs.10,700/- and Rs.5500/- respectively, was offered.

It is wholly unnecessary for this Court to dwell on this aspect any further as Sri P. Karthik Ramana, learned counsel for the petitioners, would submit that it would suffice if the goods are directed to be released on the petitioners complying with the requirements of Section 45(7) of the A.P. VAT Act, and on their producing proof of payment of the tax due and twice the said amount as security. Learned counsel would further contend that, since a substantial part of the detained goods are damaged, the Government Agricultural Officer at Anantapur be directed to assess the extent of damage before the goods are delivered to the petitioners.

In view of the submissions now made by Sri P. Karthik Ramana, learned counsel for the petitioners, we consider it appropriate to direct the 1st respondent to avail the services of the Agricultural Officer at Anantapur, and have the extent of damage assessed by him before the goods are released to the petitioners on their furnishing proof of payment of tax on the value of goods, and twice the said amount as security.

The exercise, of making an assessment of the damage caused, shall be completed within two days from today i.e., on or before 28.10.2016. The petitioners shall bear the travel and other incidental expenses to be incurred for the Agricultural Officer to travel to the Check Post and to assess the damage caused to the detained goods. The petitioners shall make payment, towards the aforesaid expenses, to the Agriculture Officer under due acknowledgment from him before the goods are released.

Needless to state that the tax so levied, and twice the said amount furnished by the petitioners as security, shall be subject to the result of the enquiry being caused, by the competent authority, for confiscation of the goods.

The writ petition is, accordingly, disposed of. The 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)

26th October, 2016

Note:
Furnish c.c. by 27.10.2016
b/o
pnb

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

WRIT PETITION No.35419 of 2016

Date: 26.10. 2016

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