IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE S.V. BHATT

WRIT PETITION No. 43 OF 2016

Date: 27.01.2016

Between:

M/s. Omega Granite
& another

… Petitioners

And

Licensing Officer,
Regional Transport Authority, Nellore,
& others.

… Respondents

HON'BLE THE ACTING CHIEF JUSTICE DILIP B. BHOSALE
AND
HON'BLE SRI JUSTICE S.V. BHATT

WRIT PETITION No. 43 OF 2016

PC: (per the Hon'ble the Acting Chief Justice Dilip B. Bhosale)

Heard learned counsel for the parties.

In this writ petition, the petitioners seek the following relief:

> "For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction, quashing the demand notice in Ref.No.6346/B1/2013, dated 21.12.2015, as illegal, without jurisdiction, arbitrary, in violation of principles of natural justice and consequently direct the 1st respondent to determine the life tax liability @ 7½ % on the value of the dumper at the time of entry into the Andhra Pradesh in July, 2013 in accordance with the report of the surveyor and fix the life tax liability as Rs.61,740/- and to direct the 1st & 2nd respondents to release the dumper on payment of Rs.61,740/- and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

Sri S. Dwarakanath, learned counsel for the petitioners, submits that the 1st respondent while issuing demand notice, dated 21.12.2015, did not consider the petitioners' explanations/objections, dated 15.07.2015 and 17.10.2015, to the show cause notice, dated 14.11.2013.

We have perused the order, dated 12.08.2013, passed by this Court in W.P.No.23435 of 2013. In that writ petition the petitioners sought declaration that the action of the respondents in seizing the vehicle loaded with engine parts as illegal and arbitrary. Learned Single Judge disposed of the writ petition directing the 1st respondent to assess the value of the vehicle within one week from the date of the order and intimate the life tax payable by the petitioners within the said period and the vehicle was directed to be released on payment of life tax as determined by the 1st respondent.

The 1st respondent while determining the life tax and issuing demand notice, dated 21.12.2015, on the basis thereof, did not consider the petitioners' explanations/objections at all. In view thereof, learned counsel for the respondents submits that the demand notice may be set aside and respondent No.1 may be directed to consider the show cause notice, dated 14.11.2013, afresh in the light of the explanations/objections raised by the petitioners. Sri S. Dwarakanath, learned counsel for the petitioners, also has no objection for adopting this course of action. Hence, we dispose of the writ petition by the following order:

"Demand notice, dated 21.12.2015, is set aside. The 1st respondent is directed to decide the show cause notice, dated 14.11.2013, after considering the petitioners' explanations/objections, dated 15.07.2015 and 17.10.2015, as expeditiously as possible and preferably within a period of four weeks from today. Petitioners are directed to communicate this order to the 1st respondent within a period of one week from today. Respondent No.1 while deciding the show cause notice shall grant an opportunity of being heard to the petitioners."

Miscellaneous petitions, if any, shall also stand disposed of.

DILIP B. BHOSALE, ACJ

S.V. BHATT, J

Date: 27.01.2016
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