HONOURABLE SRI JUSTICE P. NAVEEN RAO

WRIT PETITION No. 46283 of 2016

Date : 30.12.2016

Between :

N Govinda Swamy S/o Venkatachalam Chetty
R/o Rajagopalapuram village and post
Chittoor dist

Petitioner

And

The State of A.P
Rep by its Principal Secretary
R & B Department, Secretariat Hyderabad and others

Respondents

The Court made the following:

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ORAL ORDER:

This writ petition is filed seeking the following relief:

"….declaring the seizure of the petitioner's vehicle bearing Chassis No. Argo 4-2006-02-562 and Engine No. 04.2460/0500020 under check of report No. 770134 dated 16.12.2016 by the 3rd respondent as illegal arbitrary and contrary to law and consequently direct the second respondent to release the vehicle of petitioner forthwith…"

2 Learned Government pleader contends that against the order of the authority levying tax or penalty, an appeal would lie under Section 12 of the A.P. Motor Vehicles Taxation Act, 1963 (for short the Act) and without availing the said remedy of appeal this writ petition is filed.

3. Learned counsel for the petitioner submits that the vehicle in issue is a concrete mixture and it does not run on the road on its own and the same was seized when the mixture was carried on a transport vehicle. He further submits that the petitioner may be given liberty to file an appeal under Section 12 of the Act and that the petitioner is prepared to deposit 50% of the amount, which according to the respondents, he is liable to pay, within a period of one week from the date of receipt of copy of this order. He further prays for release of vehicle after filing of the appeal and depositing 50% of the amount, as aforementioned, subject to outcome of the appeal.

4. It is open to the petitioner to file an appeal under Section 12 of the Act, as aforementioned, and to deposit 50% of the amount, which according to the respondent, he is liable to pay towards Andhra Pradesh State Tax, within a period of one week from the date of receipt of copy of this order. On the petitioner depositing 50% of the tax and filing the appeal, as

aforementioned, the concerned authority shall release the vehicle subject to condition that he shall produce the vehicle as and when required. If the order passed in the appeal is adverse to the petitioner, he shall deposit the remaining 50% of the amount within a period of four weeks from the date of decision, subject to his right to challenge the said order in appropriate proceedings. It is needless to mention that the petitioner shall not part with the vehicle till disposal of the appeal that he proposes to file and in any case, before the issue of tax is settled. All contentions on merits are kept open. Miscellaneous petitions, if any, also stand disposed of.

P NAVEEN RAO,J

DATE:30.12.2016
TVK

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