THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY
-
Writ Petition No.2844 of 2016

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri P.Girish Kumar, learned counsel for the petitioner, and Sri Sk.Jeelani Basha, learned Special Standing Counsel for Commercial Tax, and with their consent the Writ Petition is being disposed of at the stage of admission.

The proceedings under challenge in this Writ Petition is the notice of detention issued in Form 610 dated 25.01.2016 detaining the goods on the ground that the vehicles were not accompanied by a waybill. The petitioner is a registered dealer within the State of Andhra Pradesh both under the Andhra Pradesh Value Added Tax Act, 2005 and the Central Sales Tax Act, 1956.

Section 45(7)(a) of the Andhra Pradesh Value Added Tax Act stipulates that, where the goods are carried without paying tax, if any, payable, or goods are carried without being properly accounted for in the documents referred to in clause (b) of sub-Section (2), the said officer shall collect the tax payable on the goods so carried and, in addition, levy penalty not exceeding two times the amount of tax payable on such goods after giving a reasonable opportunity, to the person likely to be effected, against the proposed penalty.

Sri P.Girish Kumar, learned counsel for the petitioner, submits that it would suffice, for the purpose of this Writ Petition, if the respondents are directed to release the vehicles along with the goods therein, on the petitioner paying the tax on the invoice value of the goods. Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Tax, would submit that, on furnishing proof of payment of tax, the 2nd respondent would forthwith release the vehicles and the goods therein.

On payment of the tax due, on the invoice value of the goods, the subject vehicles shall be forthwith released along with the goods therein. It is made clear that this order shall not preclude the respondents from initiating penalty proceedings, if need be, and to take such other action as is required, in accordance with law.

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

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

03rd February, 2016.

Note:

Furnish C.C. of the order
by 04.02.2015.

B/o

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