THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

Writ Petition No.41066 of 2016

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

The petitioner herein is an educational institution running a hospital. It purchased certain goods from M/s. Philips India Ltd, Chennai and, on the ground that they were not a dealer registered under the A.P. Value Added Tax Act, 2005 (for short 'the Act'), they furnished a declaration that the goods being transported belonged to them. The proviso to Rule 55(1) of the A.P. Value Added Tax Rules, 2005 (for short 'the Rules) stipulates that issuance of a way bill is not necessary where a person, who is not a dealer, transports his household or other articles for his own use from one place to another.

Though the petitioner, admittedly, submitted a declaration to that effect, their goods were detained on the ground that they were running a pharmacy; and they should, therefore, have obtained a way bill.

Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, on instructions, would submit that the petitioner's pharmacy is registered as a dealer under the Act; and, since the subject goods had been procured by them for the purpose of their hospital, they had complied with the requirement of the proviso to Rule 55(1) of the Rules. He would fairly state that the check post authorities would be directed to forthwith release the vehicle and the goods.

Recording the submission of Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, that the subject goods shall be released forthwith, the writ petition is closed. The miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(A. SHANKAR NARAYANA, J)

28th November, 2016

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Date: 28.11.2016

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