

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No.2403 of 2017

Between:

M/s. Look & Like, X1/258,
Reading Room Street, Madanapalle,
Chittoor District, Andhra Pradesh rep. by
Its Proprietrix, Mrs. Sahira

PETITIONER

And

1. Assistant Commercial Tax Officer – I, O/o. Commercial Tax Officer,
Behind Mamata kalyana Mandapam, Madanapalle, Chittoor District,
A.P. and others.

RESPONSENTS



THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

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ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

The petitioner, whose goods were detained at the check-post, has come up with the present writ petition seeking the issue of a Writ of Mandamus to direct the respondents to release the goods.

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for respondents.

3. Admittedly the goods were detained at the check-post on 17.12.2016 and a show cause notice was issued on 24.12.2016. The petitioner has already filed a detailed reply on 02.01.2017. Admittedly, the petitioner is a registered dealer within the jurisdiction of the 2nd respondent herein. His claim is that he purchased the goods from a dealer in Kolkata, who had paid central sales tax. Therefore, these are matters, which are to be gone into at the time of adjudication. But the detention of the goods will not serve anybody's purpose.

4. Therefore, this writ petition is allowed directing the respondents to release the goods upon the petitioner making payment of the tax. However, the payment will be without prejudice to the claims of the petitioner. The 1st respondent, who issued the show cause notice shall give an opportunity of hearing to the petitioner and pass final orders within a period of four weeks.

5. As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

30th January, 2017
Js.
Issue C.C. tomorrow.



THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
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Date: 30-01-2017

Js.