<u>The Hon'ble Sri Justice C.V.Nagarjuna Reddy</u>

<u>and</u>

<u>The Hon'ble Sri Justice Challa Kodanda Ram</u>

<u>Writ Petition No.34210 of 2017</u>

<u>Dt: 01-11-2017</u>

Between:

M/s.Madhu Solvent Extractions Pvt. Ltd.,
KPS Complex, Station Road, Gooty R.S.
Anantapuram, Rep. by its Managing Director
Sri K.Madhusudhan

….Petitioner

and

The Deputy Commercial Tax Officer-II
Gooty Unit, Guntakal Circle,
Aantapuramu District, AP. and 3 others

….Respondents

Counsel for the Petitioner: **Mr.G.Narendra Chetty**

Counsel for the respondents: **Mr.S.Suri Babu**
Spl.SC for CT (AP)

The Court made the following:

<u>Order:</u> **(per Hon'ble Sri Justice C.V.Nagarjuna Reddy)**

This Writ Petition is filed for the following substantive relief:

> "to issue an appropriate writ, order or direction more particularly in the nature of Mandamus declaring the action of the first respondent in issuing 'Demand prior to Attachment of Land in Form no.4 dated 17-06-2017, 'Notice of Sale of Land' in Form no.7 and Form no.7-A, dated 31-08-2017 under Sections 27 and 36 respectively of the Revenue Recovery Act, 1864, attaching and proposing to put to sale the property of the Petitioner *viz.*, 2.89 Acres (1.44 Acres in Sy.No.207/B3 and 1.45 Acres in S.No.207/B4) of Chetnepalle Village, Gooty Taluka, Anantapuram District, A.P., by fixing the date of sale as 17-10-2017, for recovery of an amount of Rs.60,70,411/- without giving credit to an amount of Rs.5,50,000/- paid by the Petitioner and further without adjusting/refunding the amounts of Rs.17,75,896/-, Rs.3,98,620/- and Rs.13,35,156/- due from the Department to the petitioner's sister Concerns, and without waiting for the decision of the Government regarding the "One Time Settlement Scheme" for which consent letter was given by the Petitioner to the third respondent, and when the petitioner's application for adjustment of the refunds due to the Petitioner's sister concerns and to grant facility of payment of the balance dues in installments is pending before the Third Respondent, as unjustified, arbitrary, capricious and illegal and consequently, set aside the same and direct the First respondent not to take or proceed with

any coercive measures against the Petitioners for recovery of the same."

After arguing the case, Mr.G.Narendra Chetty, learned Counsel for the petitioner, requested for permission of the Court to withdraw the Writ Petition.

Mr.S.Suri Babu, learned Special Standing Counsel for Commercial Taxes (AP), has taken an exception to the conduct of the petitioner in filing repeated Writ Petitions to stall the recovery, by way of auction of the assets of the petitioner, though the assessment orders have become final.

The learned Counsel for the petitioner has not disputed the fact that the levy of tax, for collection of which the respondents have been taking coercive steps, has attained finality.

In these facts and circumstances of the case, we find justification in the grievance expressed by the learned Special Standing Counsel for Commercial Taxes. Therefore, this Writ Petition is dismissed with the observation that, in future, a similar Writ Petition, on the same grounds as raised in this Writ Petition in connection with the steps that may be initiated by the respondents for recovery of the tax levied on the petitioner, shall not be entertained.

As a sequel to dismissal of the Writ Petition, WPMP.No.42536 of 2017, filed by the petitioner for interim relief, is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(Challa Kodanda Ram, J)

Date: 01-11-2017
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