

THE HON'BLE THE ACTING CHIEF JUSTICE
RAMESH RANGANATHAN

&

THE HON'BLE SMT JUSTICE T. RAJANI

WRIT PETITION No.19338 of 2017

ORDER: (Per Hon'ble the Acting Chief Justice Ramesh Ranganathan)

The relief sought for, in this writ petition, is to set aside the seizure proceedings dated 31.05.2017 whereby four lorries were seized, and to direct the respondents to release the lorries/vehicles to the petitioners herein who are the owners of the lorries.

Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, would submit that, after the writ petition was filed three of the four lorries were released, as the owners of the vehicles had deposited the tax due on the invoice value of the goods, along with two times thereof as penalty. With respect to the fourth vehicle, i.e. vehicle No.AP 07 TF 5455, Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, would submit that the goods were carried in the said vehicle along with a fabricated waybill; a criminal complaint has been lodged against the owner of the goods; and confiscation proceedings would be initiated shortly.

Sri K. Nageswar Reddy, learned counsel for the petitioners (owners of the vehicles), would submit that the authorities lack jurisdiction to detain the vehicle; the power conferred on them under the AP Value Added Tax Act is only to detain the goods; and they should be directed to release the vehicle, after detaining the goods with them. Learned counsel would also state that the owner of the

fourth vehicle would make arrangements to unload the goods, in the vehicle, at a place identified by the check-post authorities.

In the light of the submissions of Sri K. Nageswar Reddy, learned counsel for the petitioners, we consider it appropriate to direct the respondents to permit the fourth petitioner to unload the goods in the vehicle at the place identified by the check-post authorities. The respondents shall, after the goods in the vehicle are unloaded, handover the vehicle to its owner forthwith.

The writ petition is disposed of accordingly. Consequently, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

RAMESH RANGANATHAN, HACJ

T. RAJANI, J

June 15, 2017

Note: Furnish C.C. by 16.06.2017.
(B/ 20) DSK

