

**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SMT. JUSTICE T.RAJANI**

Writ Petition No.18206 of 2017

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

Heard Smt. P.Vijaya Lakshmi, Learned Counsel for the petitioner and Sri Shaik Jeelani Basha, Learned Special Standing Counsel for Commercial Taxes (AP) appearing on behalf of the respondents and, with their consent, the Writ Petition is disposed of at the stage of admission.

The subject goods were detained, and a notice of detention in Form 610 dated 02.06.2017 was issued wherein it is stated that, on inspection, the vehicle was found transporting polished granite slabs from E.T. Village, Chilakakuripet area, Guntur District to Goa with fictitious documents. While Smt. P.Vijaya Lakshmi, Learned Counsel for the petitioner, would contend that the notice is vague as it does not state the basis on which the authority had concluded that the documents were fictitious, Sri Shaik Jeelani Basha, Learned Special Standing Counsel for Commercial Taxes (AP) appearing on behalf of the respondents, would place before us a copy of the statement recorded from the driver of the vehicle that the goods were loaded at the premises of M/s.Parameswari Granites, whereas the waybill showed the name of Sree Gayathri Granites (the petitioner herein).

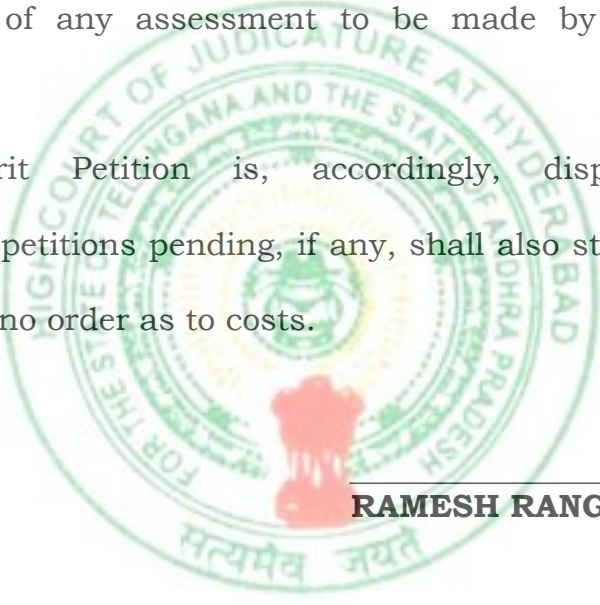
It is wholly unnecessary for us to delve on this aspect any further as Smt.P.Vijaya Lakshmi, Learned Counsel for the petitioner, would fairly state that the subject goods may be released on condition that the petitioner deposits tax and two times the tax as penalty in terms of Section 45(3)(b) of the A.P VAT Act.

Sri Shaik Jeelani Basha, Learned Special Standing Counsel for Commercial Taxes (AP) appearing on behalf of the respondents,

would agree for the goods to be released on the petitioner depositing the aforesaid sum.

We consider it appropriate, therefore, to dispose of the Writ Petition directing the respondents to release the subject vehicle, and the goods being carried therein, on condition that the petitioner deposits tax, and two times the tax as penalty, with the Checkpost authorities. On the petitioner furnishing proof of payment of tax, and twice the said amount as penalty, the check post authorities shall release the vehicle and the goods being carried therein. Needless to state that the amount so deposited by the petitioner shall be subject to the result of any assessment to be made by the authorities concerned.

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



RAMESH RANGANATHAN, ACJ

T.RAJANI, J

Date:07.06.2017.

Note:

Issue C.C. by tomorrow.

B/O

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