

**THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN**

**AND**

**THE HON'BLE SMT. JUSTICE T. RAJANI**

**WRIT PETITION No.2587 of 2016**

**ORDER:** (*Per VRS,J*)

The petitioner has come up with the above writ petition, challenging a provisional order of attachment passed on 09.12.2015.

2. Heard Mr. P.V. Krishnaiah, learned counsel for the petitioner, and Mr. Shaik Jeelani Basha, learned special standing counsel for Commercial Tax Department (AP), takes notice for the respondents 2 to 4.

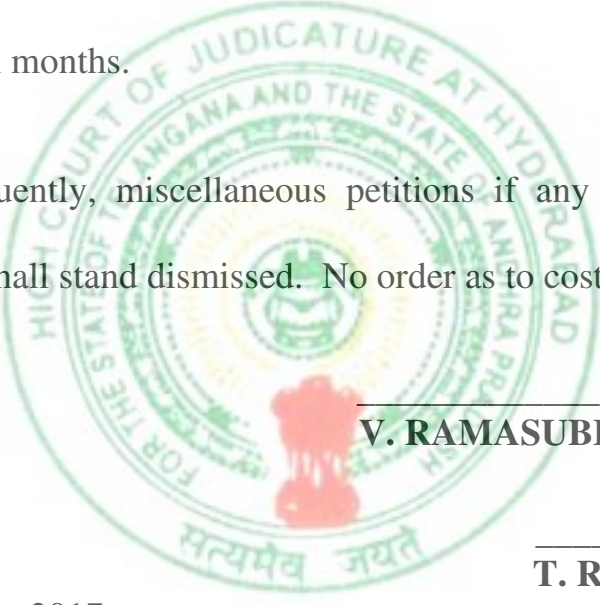
3. The only grievance of the petitioner is that without even passing an order of assessment on best of judgment, the respondents have resorted to the attachment of property of the petitioner. But, the respondents rely upon the provisions of Section 27(2) of the Andhra Pradesh Value Added Tax Act, 2005, which enables the Assessing Officer to order provisional attachment, with the previous approval of the Commissioner. In this case, the respondents claim that the provisional order of attachment was passed with the previous approval of the Commissioner.

4. But, it is seen from the pleadings that the provisional order of attachment is dated 09.12.2015. Now, a period of nearly two years has elapsed. A provisional order of attachment passed under Section

27 (2) (a) will cease to have effect after the expiry of six months from the date of the order. It is not the case of the respondents that the Commissioner, for reasons recorded in writing, extended the period by such further periods, so that the total period came to two years. Therefore, in these circumstances, the order of attachment, which has already ceased to have effect, cannot continue.

5. Hence, the Writ Petition is allowed. The respondents shall take consequential steps, as a result of the attachment order ceasing to have effect after six months.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.



**V. RAMASUBRAMANIAN, J**

**T. RAJANI, J.**

14<sup>th</sup> September, 2017  
cbs



**THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN ✓**  
**AND**  
**THE HON'BLE SMT. JUSTICE T. RAJANI**



**Writ Petition No.2587 of 2016**  
*(allowed)*

14<sup>th</sup> September, 2017

cbs

\*THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

\*THE HON'BLE SMT. JUSTICE T. RAJANI

+W.P.No.2587 of 2016

% 14-09-2017

# Chamundi Industries, Kothavalasa,  
Vijayanagaram District

.. Petitioner

Vs.

\$ The State of Andhra Pradesh, rep. by its  
Principal Secretary, Hyderabad and five others

.. Respondents

<GIST:



>HEAD NOTE:

! Counsel for petitioner

: Mr. P.V. Krishnaiah

^ Counsel for R.2 to 4

: Mr. Shaik Jeelani Basha, special  
standing counsel for Income Tax  
Department (AP)

? CASES REFERRED : ---