

HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY
AND
HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION No.13968 of 2016

Date:04.12.2017

Between.

M/s Philips India Limited,
Vijayawada, repled by its Fiscal Manager-
Kumar Venkitachalam

..... Petitioner

And.

The Assistant Commercial Tax Officer,
Palamaner, Chittoor District and three others.

.....Respondents

Counsel for the petitioner: Mr. K.Srinivasa Rao

Counsel for the respondents: Mr. Shaik Jeelani Basha
Special Standing Counsel for CT (AP)

The Court made the following:

ORDER: (*per Hon'ble Sri Justice C.V.Nagarjuna Reddy*)

This Writ Petition is filed for a *Mandamus* to declare the action of respondent Nos.1 and 2 in collecting tax of Rs.67,704/-, and penalty of Rs.67,704/- on the ground that the petitioner did not issue the CST waybill for movement of goods from Cochin to Vijayawada, as illegal and arbitrary.

The petitioner averred that he was forced to pay the aforementioned amounts for release of the goods.

Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes (Andhra Pradesh), submitted that since the petitioner is disputing its liability to pay the tax and penalty, appropriate proceedings will be initiated and an assessment order will be passed after complying with the procedural requirements of issuing show cause notice, calling for explanation, etc.

Inasmuch as the goods have already been released and the liability of the petitioner is required to be determined, the Writ Petition is disposed of with the direction to respondent No.1 to complete the assessment proceedings after giving the petitioner an opportunity of being heard, pass appropriate order and communicate the same to the petitioner within two months from the date of receipt of a copy of this order. If the petitioner

feels aggrieved by any order that may be passed by respondent No.1, it shall be free to avail appropriate legal remedy in accordance with law.

As a sequel, WPMP.No.17436 of 2016 shall stand dismissed as infructuous.

JUSTICE C.V.NAGARJUNA REDDY

JUSTICE T.AMARNATH GOUD

04th December 2017
DR

