THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE A. SHANKAR NARAYANA

Writ Petition No.46795 of 2016

Order: **(Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)**

Heard Sri S.N. Kirubanandam, learned counsel appearing on behalf of the petitioner, and Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes and with their consent, the writ petition is disposed of at the stage of admission. The proceedings under challenge in this writ petition is the notice issued by the 2nd respondent under Section 29 of the Andhra Pradesh Value Added Tax Act, 2005, among others, on the ground that it is without jurisdiction as no assessment order -either provisional or final- has been passed till date.

We are saved the trouble of examining the contentions urged by learned counsel on either side on merits as Sri S.N. Kirubanandam, learned counsel for the petitioner, would submit that, as against the provisional attachment notice for Rs. 45,64,058.92, the petitioner has Rs.40.00 lakhs in three of its bank accounts ie. at Andhra Bank, Autonagar Branch, Vijayawada, State Bank of India, Yerragondapalem Branch, Prakasam District, and Andhra Bank, R.R. Peta Branch, Eluru, West Godavari District; and the petitioner has no objection to the respondent-authorities withdrawing the said amount of Rs.40.00 lakhs, and, thereafter, releasing the attachment with respect to the petitioner's other customers. Sri S. Suri Babu, learned Special Standing Counsel for Commercial Taxes, would readily agree for such an order to be passed.

We consider it appropriate, therefore, to dispose of the writ petition permitting the respondent-officials to withdraw a total sum of Rs.40.00 lakhs from the aforesaid three banks. As soon as this amount of Rs.40.00 lakhs is withdrawn by the Commercial Tax Department from these three banks, they shall forthwith lift the attachment in so far as the petitioner's other customers are concerned. The amounts due if any, after such adjustment, shall be subject to the assessment order to be passed by the respondent-officials. It is made clear that, in case the balance in these three bank accounts do not total to Rs.40.00 lakhs, the attachment of the petitioner's other customers shall be lifted only after the petitioner pays the remaining amount to make up the deficit towards Rs.40.00 lakhs, payable to the Commercial Tax Department.

The writ petition stands disposed of accordingly. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, ACJ)

(A. SHANKAR NARAYANA, J)

4th January, 2017

Note:
Furnish c.c. today.
b/o
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Date: 4.1.2017

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