THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 13686 of 2017

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

The short ground, on which the dealer has come up with the above writ petition, is that their vehicle has been detained at the check-post without any basis.

2. Heard Mr. S. Dwarakanath, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned special standing counsel for Commercial Taxes (AP), takes notice for the respondents 1 and 2.

3. The vehicle as well as the goods have been detained, in terms of Section 45(3)(b)(ii) of the Andhra Pradesh Value Added Tax Act, 2005. The power under the aforesaid provision can be invoked, only when the documents showing the sale or purchase of goods, for the purpose of tax, are not carried in the vehicle. In the case on hand, the advance way bill, which the petitioner is obliged to carry, bears the date '07.04.2017' and the time of generation is indicated as 9.36 a.m. Even as per the notice of detention of the goods, the date and hour of check is indicated to be 11.00 a.m. on 07.04.2017. Therefore, it is not a case where there was no way bill at the time of detention of the vehicle. Hence, the detention appears to be contrary to Section 45(3)(b).

4. Therefore, the Writ Petition is allowed, directing the respondents 1 and 2 to release the vehicle and the goods in favour of the petitioner forthwith.

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

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

20th April, 2017

Note: Issue C.C. by 21.04.2017.
(b/o)
cbs

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Writ Petition No. 13686 of 2017
(allowed)

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