

THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE M.S.K.JAISWAL

W.P.Nos.6021 and 6098 of 2016

Date: 18.12.2017

Between:

M/s.Rainbow Stones Pvt. Ltd.,
Sy.No.227/2MI, Nallagana,
Kothapalli village, Shoolagiri Post,
Hosur-635117, rep. by its Director
Sri Ch.Sagar Reddy, S/o.Vasudeva Reddy,
Aged about 45 years, R/o.Hosur,
Krishnagiri district, Tamil Nadu ...

Petitioner

And

The State of Andhra Pradesh
rep. by its Principal Secretary,
Revenue (CT) Department,
Andhra Pradesh Secretariat,
Saifabad, Hyderabad
and seven others. ...

Respondents

Counsel for the Petitioner

:

Mr. M.V.K.Moorthy
for Mr.M.V.J.K.Kumar

Counsel for the Respondents

:

Mr. Shaik Jeelani Basha
Special Standing Counsel for
Commercial Taxes

G.P. for Mines and
Geology(AP)

The Court made the following:

Order : (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

These two writ petitions are filed, assailing orders of respondent No.3, confiscating goods, namely, granite, being transported from Warangal to the purported destination of Hosur, Tamil Nadu. Prior to filing of these writ petitions, the petitioner has filed W.P.No.39967 and 39970 of 2015, questioning orders, seizing the goods. Under interim orders passed by this Court in the said writ petitions, the seized goods were released, on the petitioner furnishing bank guarantee for the goods. We are informed that the goods were accordingly released, on the petitioner furnishing bank guarantees.

2. Separate counter affidavits have been filed, opposing these writ petitions. Upon hearing the cases on merits, we are of the opinion that the findings rendered by respondent No.2, fall in the realm of disputed questions of fact. Therefore, it is neither possible nor appropriate for this Court, to adjudicate the writ petitions on merits. We are, therefore, of the opinion that the petitioner has to avail statutory remedies of appeals before the first appellate authority as well as the A.P. Value Added Tax Appellate Tribunal, in the event it does not succeed before the first appellate authority. Accordingly, without expressing any opinion on the merits of the cases, we dispose of the writ petitions, with liberty to the petitioner to file appeals. Since the petitioner has been pursuing the remedy of writ petitions,

we feel that interests of justice would be met, if it is permitted to file the appeals within a reasonable time.

3. Accordingly, the petitioner is permitted to file appeals within one month from the date of receipt of this order. If such appeals are filed, the appellate authority shall entertain and dispose of the same on merits.

4. As a sequel, miscellaneous petitions filed by the petitioner, are disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(M.S.K.Jaiswal, J)

Date: 18th December, 2017

msb

