

HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION No.35274 of 2015

Date:04.12.2017

Between.

M/s Sri Lakshmi Prasanna Granites,
Pathamaguluru Village, Prakasam
District, repled by its Managing Partner-
K.Sambasivarao

..... Petitioner

And.

The Assistant Commercial Tax Officer-II,
Guntur Division and two others.

.....Respondents

Counsel for the petitioner: Mr. K.Raji Reddy

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 No.2 in detaining the goods along with the lorry bearing registration No.KA 56-1518 and demanding one time tax and two times penalty as illegal and arbitrary.

By an interim order, dated 29.10.2015, this Court while issuing notice before admission, directed release of the goods along with the vehicle on the petitioner depositing the demanded tax.

Mr. Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes (Andhra Pradesh), submitted that the petitioner has complied with the aforesaid conditional interim order and the goods and vehicle were released. He has further 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 and vehicle 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.2 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.2, it shall be free to avail appropriate legal remedy in accordance with law.

As a sequel, interim order, dated 29.10.2015 is vacated and WPMP.No.45322 of 2015 is disposed of as infructuous.

JUSTICE C.V.NAGARJUNA REDDY

JUSTICE T.AMARNATH GOUD

04th December 2017

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