

* IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA
PRADESH

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
* HONOURABLE SRI JUSTICE ABHINAND KUMAR SHAVILI

+ W.P.NO.27035 of 2017

% Date: 11-10-2017

Between:

Velisetti Govindu S/o. Nagaiah,
R/o. Abbavaram Village,
Rayachoti Mandal, Kadapa District.

.... Petitioner

And

1. Assistant Commercial Tax Officer, Madanapally, Chittoor District.
2. Commercial Tax Officer, Madanapally, Chittoor District.
3. The District Collector, Chittoor District.
4. The State of Andhra Pradesh, rep. by its Principal Secretary,
Revenue Department, Secretariat, Amaravathi at Guntur.

... Respondents

! Counsel for the Petitioner : Mr. K. Chidambaram

^ Counsel for Respondent Nos.1 & 2 : Mr. S. Suri Babu

^ Counsel for Respondent Nos.3 & 4 : G.P. for Commercial Tax (TG)

< GIST:

> HEAD NOTE:

? Cases referred

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.27035 of 2017

ORDER: (Per VRS,J)

The petitioner has come up with the above writ petition challenging an order of confiscation of goods.

2. Heard Mr. K. Chidambaram, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for respondents.

3. As against the impugned order of confiscation, the petitioner has an alternative remedy of appeal. But the goods that are confiscated are actually groundnuts. Therefore, till the disposal of the appeal, the goods cannot be allowed to go waste. Already a period of more than three months has elapsed. Therefore, we propose to direct the respondents to release the goods, upon certain conditions and also permit the petitioners to avail the alternative remedy of appeal.

4. In view of the above, the writ petition is disposed of to the following effect:

- i) The petitioner shall furnish bank guarantee to the value of the goods and upon the bank guarantee being so furnished, the respondents shall release the goods forthwith;
- ii) The petitioner shall also file an appeal against the confiscation order within 15 days from the date of receipt of a copy of this order. The impugned order is dated 22.06.2017 and it appears to have been sent by registered post on 30.06.2017 as seen from the endorsement made in the last page of the order. The

petitioner filed the above writ petition on 03.08.2017 probably within the period of limitation. The writ petition was pending from the said date till now. Therefore, the appeal shall be entertained, after excluding the period from 03.08.2017 up to the date of expiry of two weeks after the issue of the copy of this order.

- iii) The fate of the bank guarantee will depend upon the fate of the appeal.

5. As a sequel, miscellaneous petitions pending in this writ petition, if any, shall stand closed. There shall be no order as to costs.

V. RAMASUBRAMANIAN , J.

ABHINAND KUMAR SHAVILI , J.

11th October, 2017
Js.



HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

WRIT PETITION No.27035 of 2017



11th October, 2017

Js.