

HON'BLE SRI JUSTICE M. SEETHARAMA MURTI

WRIT PETITION No.38592 of 2017

ORDER:

In this writ petition, under Article 226 of the Constitution of India, the challenge is to the show cause notice, dated 02.11.2017, wherein it was stated *inter alia* as follows: 'The vehicle was found plying in Andhra Pradesh State to work at N.T.T.P.S, Ibrahimpatnam, as per the work order stated to have been issued to the owner of the vehicle and that therefore, the vehicle is liable for payment of life tax as per the fourth schedule and that the life tax payable is Rs.7,57,350/- and that the penalty is Rs.45,441/- and that the total amount due and payable is Rs.8,27,091/- and that after giving credit to Rs.2,50,000/-, which was paid at the time of release of the vehicle, as per the interim orders, dated 11.01.2017, of this Court in W.P.No.1520 of 2017, the balance amount due and payable is Rs.5,77,091/-.' By the said notice, the petitioner was called upon to pay the said amount within seven days from the date of the notice i.e., 02.11.2017.

The grievance of the petitioner is that after the interim custody of the vehicle was given on payment of Rs.2,50,000/-, no action was taken and no proceedings are initiated and therefore, the petitioner demanded for the refund of Rs.2,50,000/- by getting issued a legal notice and that thereafter, the present show cause notice was issued while styling it as a show cause notice but demanding the balance amount.

Learned Government appearing for the respondents would submit that the demand made is valid and that in view of the interim orders of this Court in W.P.No.1520 of 2017, the petitioner is not entitled to refund

of Rs.2,50,000/- and is bound to pay the balance amount as demanded in the notice.

However, this Court is of the considered view that since the notice impugned, which is styled as show cause, also contains a demand for the amount, the writ petition can be disposed of with appropriate directions.

Accordingly, the writ petition is disposed of by directing that the notice impugned be treated as a show cause notice and further directing the petitioner to submit an explanation to the same, along with necessary documents, within two weeks from the date of receipt of a copy of this order. Needless to state that on the petitioner submitting such an explanation as directed, the authority concerned/second respondent shall consider and dispose of the explanation of the petitioner in strict accordance with procedure established by law within three weeks thereafter and communicate the decision taken thereon to the petitioner within a week thereafter.

Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

M. SEETHARAMA MURTI, J

Date: 16.11.2017
va