HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WP No.38665 of 2017

Date:17.11.2017

Between:

Greaves Cotton Ltd.,
Chennai, reptd by its Authorised
Signatory-S.Jayaraman,
S/o Late M.Sundaram Iyer

..... Petitioner

And:

State of A.P., reptd by its
Principal Secretary, Commercial
Taxes Department, Velagapudi
and two others.

....Respondents

Counsel for the petitioner: Mr. Vedula Srinivas

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)*

The petitioner, which is a registered dealer in Chennai, filed this Writ Petition questioning separate but identical proceedings four in number, whereby respondent No.3 has imposed Central GST, State GST, penalty on Central GST and State GST on the petitioner.

At the hearing, when this Court has pointed out on the maintainability of a single Writ Petition filed questioning four separate proceedings, Mr. Vedula Srinivas, learned counsel for the petitioner, submitted that the present Writ Petition may be treated as the one filed against the order levying State GST of Rs.60,515/- on the petitioner. Accordingly, this Writ Petition is heard and being disposed of in respect of the said proceedings.

The main ground on which the State GST has been levied on the petitioner is that it has failed to produce the *e-way* bill of the dealer in the State of Andhra Pradesh.

One of the main grievances of the petitioner in this Writ Petition is that revised show cause notice, dated 04.11.2017, was served on a person at its godown at Vijayawada; that as its Head Office is at Chennai, the person who received the said revised show cause notice could not arrange to send the same to it within the stipulated time of one week for filing objections; and that, as a result, objections could not be filed by it.

It is evident from the impugned proceedings, as observed by respondent No.3 therein, that the petitioner did not file any objections to the revised show cause notice. As we are convinced with the reason assigned by the petitioner for its failure to file objections within the time stipulated by respondent No.3, we are of the opinion that interests of justice would be met if opportunity is given to the petitioner to submit its objections.

Therefore, order, vide OR.No.3/2017-18, dated 11.11.2017, of respondent No.3 to the extent it pertains to imposition of APGST on the petitioner is set aside. The petitioner is permitted to submit its objections within one week from the date of receipt of a copy of this order. On considering such objections, if any, filed by the petitioner, respondent No.3 is directed to pass a fresh order.

As regards the detention of the goods and the vehicle, learned counsel for the petitioner submitted that his client will pay the State GST and Central GST totalling Rs.1,21,030/- to show its *bona fides*.

In the light of the above, respondent No.3 is directed to release the goods and the vehicle to the petitioner, on the latter paying the afore-mentioned amount without prejudice to the stand that may be taken by it before respondent No.3.

Subject to the above directions and observations, the Writ Petitions is allowed in part to the extent indicated above.

As a sequel to disposal of the Writ Petition, WPMP.No.47994 of 2017 is disposed of as infructuous.

JUSTICE C.V.NAGARJUNA REDDY

JUSTICE CHALLA KODANDA RAM

17th November 2017
Note:
Issue CC by 20.11.2017.
B/o
DR