

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

AND

THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

W.P.No.40047 of 2017

Date: 27.11.2017

Between:

Afzal Traders, #4/67/B/1,
Indiranagar, Madanapalle,
Chittoor district, rep. by its
Proprietor Mr.Akbar Basha,
S/o.Mahboob Shab Age: 44 years,
R/o.Regallu Kaspas, Pileru,
Kondreddigaripalle, Chittoor,
Andhra Pradesh and another

... Petitioners

And

The Commissioner,
Department of State Tax,
Velagapudi, Amaravathi,
Guntur district,
Andhra Pradesh and 2 others

... Respondents

Counsel for the Petitioner : Mr. A.P.Reddy

Counsel for the Respondents : Mr.Shaik Jeelani Basha,
Special Standing Counsel
for Commercial Tax(AP)

The Court made the following:

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

This writ petition is filed for a mandamus to declare the seizure and detention of the petitioner's vehicle bearing No.AP 09 TA 0747 along with consignment consisting of tamarind weighing 9900 kgs, by the 2nd respondent, as illegal and arbitrary.

2. A perusal of the Notice of Detention of Goods and Conveyance dated 13.11.2017 issued under Section 129 of A.P. Goods and Service Tax, 2017, shows that on the allegation of the petitioners showing less quantity of tamarind on record, undervaluing the same and allegedly using fake consignment as if the produce has been transported from Karnataka State, the consignment along with the lorry was seized. When a question is put to the learned counsel for the petitioners, as to whether any application for release was made before respondent No.2, he has replied that the petitioners have orally approached him for release. In our opinion, before approaching this Court, the petitioners ought to have filed an application in writing, for release of the goods along with the lorry. As this procedure is not followed, the petitioners are permitted to make such an application before respondent No.2. Within 3 days of receipt of such an application, respondent No.2 shall pass appropriate order and communicate the same to the petitioners.

3. Subject to the above observations and directions, the writ petition is disposed of.

4. As a sequel to the disposal of the writ petition, W.P.M.P.No.49659 of 2017 filed by the petitioners for interim relief is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 27th November, 2017

msb

