THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

WRIT PETITION NO.4301 OF 2018

ORDER: {Per the Hon'ble the Acting Chief Justice Ramesh Ranganathan}

The garnishee notice issued by the Commercial Tax Officer is for alleged non-payment of sales tax deferment availed by the petitioner for the years 2001-02 and 2002-03. These amounts were, admittedly, paid to the State of Telangana, partly by cheque and partly by adjustment of the input tax credit available to the petitioner. As the petitioner has paid the said amount to the Government of Telangana, any claim of the Government of Andhra Pradesh in this regard can only be against the Government of Telangana, and not against the petitioner herein.

Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes (A.P.), would fairly state that the garnishee notice, issued to the petitioner earlier, has since been withdrawn.

Consequently, the cause in this Writ Petition does not survive necessitating any further adjudication by this Court.

The Writ Petition is dismissed as infructuous. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

(RAMESH RANGANATHAN, ACJ)

(KONGARA VIJAYA LAKSHMI, J)

28th February 2018
RRB