

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.16279 of 2018

Order: (per V.Ramasubramanian, J.)

The petitioner has come up with the above writ petition challenging an urgent notice calling upon them to pay the alleged arrears of VAT to the tune of Rs.6,70,983/-.

2. Heard Mr. M.V.J.K. Kumar, learned counsel for the petitioners and Mr. S.Suri Babu, learned Special Standing Counsel for the respondents.

3. All that the impugned urgent notice says is that certain amounts are due from the petitioners and that if the petitioners failed to pay the same within seven days, coercive steps will be taken under the Andhra Pradesh Value Added Tax Act, 2005 and the Andhra Pradesh Revenue Recovery Act, 1864. The notice also says that if payment had already been made, proof of such payment shall be produced.

4. In other words, the urgent notice impugned in the writ petition is by itself not part of the coercive steps. It is a fore-warning to the petitioners.

5. But the petitioners have linked the impugned urgent notice to a garnishee notice for recovery of Rs.14,06,284/-. However, the garnishee notice dated 07-4-2018 is as against another company by name V.V.D. and Sons Private Limited and not against the petitioners.

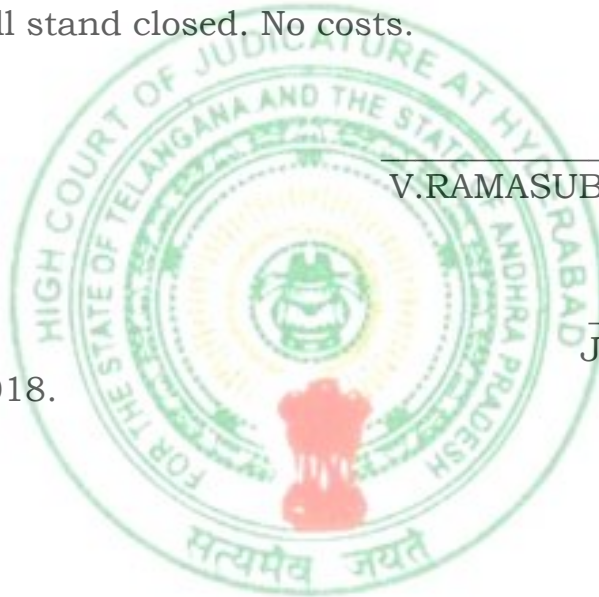
6. In other words, the urgent notice impugned in this writ petition has no connection with the garnishee notice dated 07-4-2018 issued as against another company. Hence, the petitioners have no cause to comply at least as on date. It is for the petitioners to respond to the urgent notice, in whatever manner provided by law and enlighten the respondents.

7. In view of the above, the writ petition is closed. The interlocutory applications, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

01st May, 2018.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE Ms. JUSTICE J.UMA DEVI

Writ Petition No.16279 of 2018
(per VRS, J.)



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