

HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

Writ Petition No.31734 of 2018

ORDER: {Per Hon'ble Sri Justice Ramesh Ranganathan}

Heard Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes and, with their consent, the writ petition is disposed of at the stage of admission.

The order of confiscation of goods in Form 605 dated 23.08.2018, issued under Rule 53 read with Section 43 of the A.P.Value Added Tax Act, 2005, is questioned in this writ petition mainly on the ground of violation of principles of natural justice. It is the petitioner's case that the impugned order was not preceded by a show cause notice.

Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would fairly state that the impugned order was not preceded by a show cause notice and, instead of keeping the writ petition pending on the file of this Court and the impugned order being suspended, it would suffice if the impugned order is set aside granting liberty to the respondents to issue a notice afresh and, thereafter, take action in accordance with law.

Sri M.V.J.K.Kumar, learned counsel for the petitioner, readily agrees for such an order to be passed.

In the light of the aforesaid submissions, made by learned counsel on either side, we consider it appropriate to set aside the impugned order, on the ground of violation of principles of natural justice, granting liberty to the respondents to issue a notice afresh and, thereafter, take action in accordance with law.

The Writ Petition stands disposed of accordingly. Miscellaneous petitions pending, if any, shall stand closed. There shall be no order as to costs.

(RAMESH RANGANATHAN, J)

(KONGARA VIJAYA LAKSHMI, J)

10th September, 2018
JSU



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Date: 10.09.2018

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