IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

THE HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.46463 OF 2018

Date:26.12.2018

Between:

M/s. Bhandari Agencies, Shanker Bagh Lane,
Hyderabad, rep. by its Manager.

… Petitioner

v.

The Sales Tax Officer, (Mobile Team),
Charminar Division, Hyderabad.

.. Respondent

For Petitioner : Mr. Battu Srinivasa Rao

For Respondent : Mr. T. Vinod Kumar

Gist :

Head Note :

Cases Referred : Nil

C/15

THE HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HONOURABLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.46463 of 2018

ORDER: ***(Per V. Ramasubramanian, J)***

Challenging a notice of detention issued under Section 129(3) of the Telangana Goods and Services Tax Act, 2017, the petitioner has come up with the above writ petition.

2. Heard Mr. Battu Srinivasa Rao, learned counsel for the petitioner. Mr. T. Vinod Kumar, learned Special Standing Counsel takes notice for the respondents.

3. The petitioner claims to have purchased plywood sheets from the 4th respondent, under an invoice dated 15.12.2018. When the goods entered the State of Telangana, they were detained and the impugned notice was issued.

4. It appears that upon an undertaking given by the petitioner, the goods as well as the lorry were released. However, the R.C. Book of the Vehicle as well as the original driving licence of the driver were detained by the respondents.

5. It is stated on instructions by the learned Special Standing Counsel for the respondents that if the petitioner is prepared to furnish Bank guarantee to the extent of tax and penalty, even the documents will be released and an assessment will be made after considering any reply given by the petitioner.

6. But, the learned counsel for the petitioner states that he has also challenged the very notice. But, if the validity of the notice has to be decided at this stage, it can be done only on very limited grounds. Therefore, the better course of action would be to allow the assessment to take place, so that all avenues are left open to the petitioner.

7. Therefore, the writ petition is disposed of directing the respondents to release the original R.C. book and the licence of the Driver upon the petitioner furnishing Bank guarantee to the extent of tax and penalty. The petitioner shall also file a reply to the notice. Thereafter, the 1st respondent shall consider the reply and pass orders in accordance with law.

As a sequel thereto, miscellaneous petitions, if any pending, shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

December 26, 2018

<u>Note</u>:

Furnish CC in two days.

B/o.KTL