

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

AND

THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION No.44708 of 2017

05.01.2018

Between:

M/s. K.Rama Mohana Rao & Co., Guntur

..Petitioner

and

Union of India,
Ministry of Finance,
represented by its Secretary,
Revenue Department, New Delhi and others

..Respondents

Counsel for the petitioner: Ms.L.Maithili for Mr.A.Laxminarayana

Counsel for respondent Nos.1 and 2: Mr.B.Narayana Reddy

The Court made the following:



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

This writ petition is filed with the limited grievance that respondent No.3 has returned the appeal filed by the petitioner against order, dated 31.03.2017, of respondent No.2 without considering the petitioner's plea that its principal *viz.*, Hindustan Unilever Limited (HUL Limited) has paid about Rs.95,00,000/- towards GTA services, which cover even the service charges sought to be recovered from the petitioner and that if the said amount is given credit to, the petitioner will not be liable to make any pre-deposit amount in the appeal. Mr.B.Narayana Reddy, learned counsel representing respondent Nos. 1 and 2, has, however, disputed the same.

2. In our opinion, the petitioner is entitled to be heard by respondent No.3 on the above mentioned aspects for as per its plea HUL Limited has already discharged its liability towards GTA services, which allegedly cover even the service tax demanded from the petitioner, and the same has not been given credit to by respondent No.1, the petitioner may not be liable to pay further amount towards pre-deposit.

3. In the above view of the matter, respondent No.3 is directed to consider the aforementioned plea of the petitioner and take a decision as to whether the appeal filed by it deserves to be entertained without pre-deposit, on the facts of the case.

4. Subject to the above direction, the Writ Petition is disposed of.

5. As a sequel to disposal of the Writ Petition, I.A.No.1 of 2017 filed by the petitioner for interim relief stands disposed of as infructuous.

C.V.NAGARJUNA REDDY, J

T.AMARNATH GOUD, J

05th January, 2018

GHN

