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

AND

THE HON'BLE SRI JUSTICE M.S.K.JAISWAL

W.P.No.45038 of 2017

Date: 02.01.2018

Between:

M/s.Sri Bhavani Traders Martur,
rep. by its Prop. Moraboina Nagaraja,
W/o.Sai, aged 25 years R/o.#4-193/96,
Hanumantha Rao Nagar, Martur,
Prakasam district, Andhra Pradesh …. Petitioner

And

The Deputy Commissioner (ST), Enforcement,
O/o. the Chief Commissioner (ST), A.P. at
Edupugallu, Near Vijayawada,
Krishna district, A.P. and three others … Respondents

Counsel for the Petitioner : Mrs.P.Vijaya Lakshmi

Counsel for the Respondents : Mr. S.Suri Babu,
Special Standing Counsel
for Commercial Tax(AP)

The Court made the following:

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

Seizure and detention of granite along with goods vehicle bearing registration No.KA 56 2264 by respondent No.1 on 06.12.2017, are assailed in this writ petition.

2. At the hearing, Mrs.P.Vijaya Lakshmi, learned counsel for the petitioner, submitted that a day after the goods and the vehicle were detained, GST of Rs.54,000/- was recovered from the petitioner under challan No.ANDB17123700018377 dated 07.12.2017. She has drawn the attention of this Court to the copy of the challan, in support of her submission.

3. Mr.S.Suri Babu, learned Special Standing Counsel for Commercial Taxes (AP), while admitting the fact of collection of GST, however, stated that as the notice for confiscation of goods was issued on 10.12.2017 by office of the respondent No.3, said proceedings will be concluded after giving the petitioner, an opportunity of being heard. He has also conceded that in a similar circumstance, this Court by its order dated 19.12.2017 in W.P.No.42762 of 2017 and batch, directed release of the seized granite along with vehicles, on the petitioners therein paying demanded tax, as a condition for release and that the liability of the petitioners to pay tax on penalty, was made subject to the result of the confiscation proceedings pending before the authority concerned.

4. In the light of the above facts and the order dated 19.12.2017 in W.P.No.42762 of 2017 and batch, respondent No.1 is directed to release the seized granite along with the vehicle to the petitioner. This shall, however be, subject to the result of the confiscation proceedings.

5. Subject to the above directions, the writ petition is disposed of.

6. As a sequel to disposal of the writ petition, I.A.No.1 of 2017 filed by the petitioner, is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(M.S.K.Jaiswal, J)

Date: 2nd January, 2018

msb