THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

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THE HON'BLE SRI JUSTICE P. KESHAVA RAO

WRIT PETITION No.18965 of 2018

ORDER: (Per Hon'ble Sri Justice V. Ramasubramanian)

The petitioner, a registered dealer under the Telangana VAT Act, 2005, has come up with the above writ petition challenging the letter dated 20.01.2018 sent by the Assistant Commissioner (ST) to the Sub-Registrar informing the Sub-Registrar that an action has been initiated under the Revenue Recovery Act, 1864 for the attachment of certain properties for the recovery of the sales tax arrears.

2. Heard Mr. Subramanyam, learned counsel for the petitioner and Mr. T. Vinod Kumar, learned special standing counsel for the department.

3. The impugned letter is challenged by the petitioner, on the ground that the entire factory premises was acquired by the Central Government, for the benefit of the National Highways Authority of India and that despite the petitioner putting the Central Government and the National Highways Authority of India on notice of the sales tax arrears, the acquisition officer or the requisitioning body did not take any steps to settle the dues before completing the acquisition.

4. If the property sought to be attached by the communication impugned in the writ petition has already been acquired, then the petitioner cannot have any grievance about attachment of the said property. When we specifically questioned the learned counsel as to how the petitioner will be aggrieved by the attachment of property

acquired by the Central Government, the learned counsel replied that the personal properties of the Directors are also sought to be attached. But the writ petition has been filed only by the company and not by the Directors. In the impugned communication there is only a reference to the factory at Sy.No.23, Durajpally Village, Chivvemla Mandal, Suryapet District. There is no reference to any other property.

5. The petitioner itself is not very clear as to how they are aggrieved. As a matter of fact, the liability arose out of an interest free deferral payment scheme of sales tax. The petitioner was, admittedly, granted the benefit of deferred payment, from 1995-1996 up to 2003-2004 and they have committed default.

6. The moment it is admitted that the property mentioned in the impugned communication has been acquired, the petitioner cannot have any grievance.

Hence, the writ petition is dismissed. Consequently, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

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V. RAMASUBRAMANIAN, J

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P. KESHAVA RAO, J

June 10, 2019
DSK