

**THE HON'BLE SRI JUSTICE T. VINOD KUMAR**

**Writ Petition No.28016 of 2019**

**ORDER:**

The present writ petition is filed questioning the action of the official respondents in unlawfully sealing the premises of the Bar and Restaurant run by the first petitioner, which is known as '10 Downing Street Restaurant and Bar' at SLN Terminus, Kondapur, as being illegal, arbitrary and without following due process of law.

Heard Sri N. Naveen Kumar, learned counsel for the petitioners and the learned Government Pleader for Excise appearing for the respondents.

The learned counsel for the petitioners would submit that the act of seizure resorted to by the first petitioner is purportedly in furtherance of demand notice dated 08.07.2019, whereby the first petitioner was called upon to pay Excise Duty and VAT on the basis of the amended Rule-18 of the Telangana Micro-Brewery Rules, 2015, through G.O.Ms.No.61, Revenue (Excise-II) Department, dated 01.06.2019, which the first petitioner did not pay on the ground that the amended Rule does not have retrospective operation.

The learned counsel for the petitioners also submits that though the first petitioner has paid licence fee on 13.09.2019 by way of bank challan and made an application

to the authorities for grant of renewal, vide letter dated 04.10.2019, the same has not been renewed and the authorities have resorted to seizure without any notice.

On the other hand, Sri G. Arun, learned Government Pleader for Excise would submit that the licence of the first petitioner expired on 30.09.2019 and since the first petitioner did not apply for renewal within the time and carried on the business, the business premises of the first petitioner was seized for being run without any licence and on the ground of non-payment of Excise duty and VAT, as per G.O.Ms.No.61, dated 01.06.2019.

The learned Government Pleader for Excise would further submit that as per the provisions of the Telangana Excise Act, 1968, as applicable to the first petitioner business, mandates that the request for renewal of licence is to be made 15 days before the expiry of licence period i.e., up to 30.09.2019.

The learned Government Pleader would further submit that no notice is required in the circumstances like that of the petitioners where the business activity is carried on without having valid licence.

Without expressing any view with regard to the contentions raised on both sides, this Court is of the view that since the first petitioner has made an application for grant of renewal of permission to run the micro brewery for

the year 2019-2020 and also having paid the necessary fee on 13.09.2019, the respondent authorities can be directed to consider the application made by the first petitioner within a time frame.

Having regard to the above, since the application of the first petitioner is pending consideration from October, 2019, the second respondent shall consider the application of the first petitioner, as expeditiously as possible, preferably on or before 30.12.2019, having regard to the special circumstances and without reference to payment being claimed as due under G.O.Ms.No.61, dated 01.06.2019.

Subject to the above observations and directions, the writ petition is disposed of. However, there shall be no order as to costs.

As a sequel thereto, Miscellaneous Applications, if any, pending in this writ petition shall stand closed. However, there shall be no order as to costs.

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**T. VINOD KUMAR, J**

Date: 26.12.2019

Note: Issue CC by tomorrow.  
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