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APHC010462492025

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3332]**
(Special Original Jurisdiction)

THURSDAY, THE 25th DAY OF JUNE 2026

PRESENT

THE HONOURABLE SRI JUSTICE RAVI CHEEMALAPATI

WRIT PETITION NO: 24208/2025

Between:

1. KALLEPALLI BALASWAMY GUPTA, A S/O VENKATESWARA RAO AGED ABOUT 34 YEARS OCC. BUSINESS, R/O D.NO 150-8 LIG-KPHB, KUKKATAPALLI HOUSING BOARD, 4TH PHASE, KUKKATAPALLI, HYDERABAD, TELANGANA.
2. . A. RAMU, S/O KOTESWA RAO,AGED ABOUT MAJOR, OCC. BUSINESS, R/O AT SAI LAKSHMI NAGAR, RAYAGADA, RAYAGADA DISTRICT, ODISHA .

...PETITIONER(S)

AND

1. THE STATE OF AP, REP.BY ITS PRINCIPAL SECRETARY TRANSPORT, ROADS AND BUILDINGS DEPARTMENT SECRETARIAT BUILDINGS, VELAGAPUDI, AMARAVATHI.
2. THE COMMISSIONER, , TRANSPORT DEPARTMENT VIJAYAWADA, NTR DISTRICT.
3. THE DEPUTY TRANSPORT COMMISSIONER, KAKINADA DISTRICT, KAKINADA.
4. THE REGIONAL TRANSPORT AUTHORITY, REP.BY ITS REGIONAL TRANSPORT OFFICER, KAKINADA, KAKINADA DISTRICT.

5. THE LICENSING OFFICER, KAKINADA,KAKINADA DISTRICT.

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased topleased to issue a Writ, Order or direction more particularly one in the nature of Writ of Mandamus to declaring the action on the part of the respondents herein seizeing and contiuning the detention of the All India permit Tourist Vehicle bearing No AP 02 TC 9747 as per the check report dated 03/05/2025 of the 5th respondent as illegal arbitrary and against the provisions of the motor vehicle act 1988 and 89 apart from violative of article 19(1)(G) of Constitution of India and consequentially to direct the respondents to consider the application dt 26- 6-2025 to release the All India permit Tourist Vehicle bearing No AP 02 TC 9747 In favour of the petitioners and to pass

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased pleased to direct the respondents to consider the application dt 26-6-2025 to release the Ail India permit Tourist Vehicle bearing No: AP 02 TC 9747 In favour of the petitioners pending disposal of the above writ petition and to pass

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased may be pleased to permit the petitioner to file the relevant documents in WP No.24208/2025 and merge the same in main writ petition and to pass pending disposal the above writ petition and pass

IA NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased pleased to grant leave to file the reply affidavit to the counter affidavit filed by the respondent No.3 in WP No.24208 of 2025 with costs and pass

Counsel for the Petitioner(S):

1. B CHANDRA SHEKHAR

Counsel for the Respondent(S):

1. GP FOR TRANSPORT

The Court made the following:

ORDER

This Writ Petition is filed questioning the action of the respondents in seizing and continuing the detention of the All India Permit Tourist Vehicle bearing No. AP 02 TC/9747 as per check report dated 03.05.2025 of respondent no.5-the Licensing Officer, Kakinada.

2. Heard Sri B.Chandra Shekar, learned counsel for the petitioner and Sri Shaik Abdul Rashid, learned Assistant Government Pleader for Transport.

3. Sri B.Chandra Shekar, learned counsel, while reiterating the contents of the writ affidavit would contend that petitioner's Tourist vehicle bearing No. AP 02 TC/9747 was seized on the ground that payment of tax to Andhra Pradesh State was not paid and in the said circumstances by virtue of G.O.Ms.No.285, Transport, Roads & Buildings (Tr-II), dated 15.09.1984, the authorities can only impose 1/3rd of the quarterly tax with penalty, however after filing of the writ petition though the vehicle was released, but the authorities had levied huge amount as tax contrary to the terms of the G.O.Ms.No.285, dated 15.09.1984. Accordingly, prayed to direct the authorities to reduce levy of tax as per the terms of the G.O.

4. On the other hand, Sri Shaik Abdul Rashid, learned Assistant Government Pleader, on counter, would contend that this writ petition has been filed seeking a direction to the authorities to release the vehicle and since the vehicle has been released the writ petition has become infructuous and since the writ petition does not contain a relief, seeking a direction to the authorities in that respect cannot be made. He would further contend that the Deputy Transport Commissioner issued show cause notice to the petitioner and in response the petitioner submitted his explanation and thereafter after affording an opportunity of being heard to the petitioner, taking into consideration the circumstances of the case and the law applicable, imposed tax and penalty to the tune of Rs.7,00,000/- and orders to the said effect have been passed on 23.06.2025 and if at all the petitioner has any grievance, he as well can prefer an appeal before the Transport Commissioner. He would further contend that since there is no relief in the writ petition and as the petitioner has an efficacious alternative remedy of preferring an appeal against imposition of tax and penalty, the request made by the petitioner in that regard cannot be considered. Accordingly, prayed to dismiss the writ petition.

5. Perused the material available on record and considered the submissions made by learned counsel for the parties.

6. The writ petition has been filed questioning the action of the respondents in seizing and continuing the detention of the All India Permit Tourist Vehicle bearing No.AP 02 TC/9747. Even according to the learned counsel for the petitioner, the said vehicle has been released subsequent to filing of the writ petition. In view of the same, nothing remains for adjudication in this writ petition.

7. It is the main contention of the learned counsel for the petitioner is that though the vehicle was released the respondent no.3 levied tax and penalty to the tune of Rs.7,00,000/- contrary to the terms of G.O.Ms.No.285, Transport, Roads & Buildings (Tr-II), dated 15.09.1984, which stipulates that levy of tax should be 1/3rd of the quarterly tax with penalty and therefore, to issue direction to the authorities to follow the provisions contained in the said G.O.

8. It is fairly settled that granting unpleaded relief leads to a miscarriage of justice because it denies the respondent a fair opportunity to contest that specific claim. Further, Courts ordinarily refuses to entertain a writ petition under Article 226 of the Constitution if an effective alternative statutory remedy, such as an appeal, exists and has not been exhausted, unless the writ petition has been filed to enforce fundamental rights, violation

of natural justice, lack of jurisdiction or vires of the specific Act or statutory Rule itself is challenged.

9. As rightly contended by the learned Assistant Government Pleader for Transport, as against levy of tax and penalty, an appeal is provided to the Commissioner. Moreover the petitioner had not questioned in this writ petition the order whereby tax and penalty was imposed. Further, the none of the exceptional circumstances for bypassing the effective alternative statutory remedy of preferring an appeal questioning levy of tax and penalty are present in the case on hand.

10. In view of the above, the Writ Petition is disposed of, directing the petitioner, if he so desires, to approach the competent appellate Authority for redressal of his grievance. There shall be no order as to costs.

Pending miscellaneous petitions, if any, shall stand closed.

JUSTICE RAVI CHEEMALAPATI

25TH June, 2026

RR

Whether the order is:

Speaking	✓	Reasoned	
Reportable		Non-reportable	✓