

APHC010225802026



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

[3529]

WEDNESDAY, THE TWENTY NINETH DAY OF APRIL  
TWO THOUSAND AND TWENTY SIX

**PRESENT**

**THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO**

**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION NO: 11838/2026**

**Between:**

1. PAMPOTHI NAGA RAJU @ NAGA KUMAR, S/O ARJUNA RAO, AGED  
YRS, OCC.DRIVER R/AT 52-1-78 J N PURAM KAKINADA 52-1-57/6  
A, BHANUVARI STREET, KAKINADA.EAST GODAVARI DISTRICT.

**...PETITIONER**

**AND**

1. THE STATE OF ANDHRA PRADESH, REP., BY ITS PRINCIPAL  
SECRETARY TO GOVERNMENT, REVENUE (CT) DEPARTMENT,  
VELAGAPUDI, AMARAVATHI GUNTUR DISTRICT -522237-

2. UNION OF INDIA, MINISTRY OF FINANCE REP., BY ITS  
SECRETARY, SASTRY BHAVAN, NEW DELHI- 110001-

3. THE DEPUTY COMMISSIONER ST, OFFICE OF THE ASSISTANT  
COMMISSIONER (ST) KAKINADA PORT CIRCLE, KAKINADA. -  
533001

4. THE ASSISTANT COMMISSIONER ST, OFFICE OF THE ASSISTANT  
COMMISSIONER (ST) KAKINADA PORT CIRCLE, KAKINADA.-  
533001

**...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 to Pleased to Issue a Writ or Order or Direction more particularly one

in the nature of a Writ of Mandamus declaring the action of the Respondents particularly the Respondent No.3 Continuing to Retain / detention of Petitioner's the Property i.e.. Goods Vehicle bearing Reg.No. AP 05 TD 7556 Model DAIMLER INDIA COMMERCIAL VEHICLES PVT LTD., since from the date of Seizure dt.28/02/2026 till today kept under the custody of the respondents 3 and 4 without passing any Order or Final Order U/s 129 COST 2017 even though the 3rd Respondent is not a 'PROPER OFFICER' under the COST Act , without following the mandatory provisions there by threatening the petitioner that they will Confiscate the Petitioner's Vehicle U/s 130 of COST Act all are Illegal, Unlawful, Violation of Principles of Natural Justice, Violation of Article 14,19,21,265 of the Constitution of India , Consequently to direct the Respondents to Release/Return the Seized Goods Vehicle bearing Reg.No. AP 05 TD 7556 Model DAIMLER INDIA COMMERCIAL VEHICLES PVT LTD., to the petitioner under proper acknowledgment by Allowing the Writ Petition and to 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 to direct the Respondents to Release/Return the Seized Goods Vehicle bearing Reg.No. AP 05 TD 7556 Model DAIMLER INDIA COMMERCIAL VEHICLES PVT LTD., to the petitioner under proper acknowledgment pending disposal of the main Writ Petition pending disposal of the above writ petition and pass

**Counsel for the Petitioner:**

1.R SIVA SAI SWARUP

**Counsel for the Respondent(S):**

1.GP FOR COMMERCIAL TAX

**The Court made the following order:**

(per Hon'ble Sri Justice R. Raghunandan Rao)

The petitioner is the owner of a goods carriage vehicle, bearing Registration No.AP 05 TD 7566. The said vehicle, while transporting goods, namely cigarettes, from Orissa to Kakinada, was seized by the 3<sup>rd</sup> respondent on 28.02.2026. The 3<sup>rd</sup> respondent had also seized the cigarettes, which were being transported in the said vehicle, on the ground that, the transaction has to be further verified.

2. The petitioner has approached the 3<sup>rd</sup> respondent for release of the vehicle. As the same was not being done, the petitioner has approached this Court, by way of the present Writ Petition.

3. The learned counsel appearing for the petitioner, would draw the attention of this Court to a Judgment, dated 03.08.2023, of a Division Bench of this Court, in W.P.No.15481 of 2023 & batch. In the said judgment, a Division Bench of this Court, after considering a similar situation was pleased to pass the following order:

*“17. These writ petitions are accordingly disposed of giving liberty to the 1<sup>st</sup> respondent to initiate proceedings against the petitioners U/s. 129 of CGST/APGST Act, 2017 within two weeks from the date of receipt of a copy of this order and conduct enquiry by giving an opportunity of hearing to the petitioners and pass appropriate orders in accordance with governing law and rules. In the meanwhile, the 1<sup>st</sup> respondent shall release the detained goods in favour of 1<sup>st</sup> petitioner on his deposit of 25 % of*

*their value and executing personal bond for the balance and he shall also release the vehicles in favour of the 2<sup>nd</sup> petitioner in the respective writ petitions on their executing personal security bonds for the value of the vehicles as determined by concerned Road Transport Authority. No costs.”*

4. In that view of the matter, this Writ Petition is disposed of, in terms of the said order, with a direction to the 3<sup>rd</sup> respondent to release the vehicle in favour of the petitioner, on execution of personal security bond for the value of the vehicle as determined by the concerned Road Transport Authority within a period of one (01) week. There shall be no order as to costs.

As a sequel, pending miscellaneous petitions, if any, shall stand closed.

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**R. RAGHUNANDAN RAO, J**

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**T.C.D. SEKHAR, J**

RJS

**THE HON'BLE SRI JUSTICE R. RAGHUNANDAN RAO**  
**&**  
**THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR**

**WRIT PETITION No: 11838 of 2026**

(per Hon'ble Sri Justice R.Raghunandan Rao)

**29.04.2026**

**RJS**