

**[2021] 131 taxmann.com 21 (Andhra Pradesh)/[2022] 59 GSTL 49 (Andhra Pradesh)[09-07-2021]**

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**GST : Where petitioner challenged confiscation proceedings in respect of his vehicle on ground that notice for confiscation was not issued to him and alleged show cause notice filed by respondent-Authority was prepared later after obtaining his signatures on blank papers, in view of fact that petitioner at first instance did not take any such plea and it was only after respondent filed their counter and enclosed show-cause notice, then in reply petitioner for first time took such a plea, contention of petitioner did not merit consideration and therefore, confiscation proceedings undertaken by respondent could not be said to be in violation of law**

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**[2021] 131 taxmann.com 21 (Andhra Pradesh)**

**HIGH COURT OF Andhra Pradesh**

**TMB Traders**

**v.**

**Deputy Assistant Commissioner ST, Chittoor**

**U. DURGA PRASAD RAO AND MS. J. UMA DEVI, JJ.**

**WRIT PETITION NO. 113 OF 2020**

**JULY 9, 2021**

**Section [130](#), read with section [129](#), of the Central Goods and Services Tax Act, 2017/Section [130](#), read with section [129](#), of the Andhra Pradesh Goods and Services Tax Act, 2017 - Confiscation of goods or conveyances and levy of penalty - Petitioner, owner of a vehicle, filed instant writ petition challenging confiscation proceedings in respect of his vehicle - He submitted that no notice for confiscation was issued by respondent-authority and alleged show-cause notice filed by respondent was prepared later after obtaining his signatures of on blank paper - It was noted that petitioner at first instance did not take any plea that his signatures were obtained on blank papers - It was only after respondent filed their counter and enclosed show-cause notice and other documents, then in reply affidavit petitioner for first time took such a plea - Whether thus, contention of petitioner did not merit consideration and therefore, confiscation proceedings and imposition of fine in lieu of confiscation etc., undertaken by respondent could not be said to be in violation of law and rules and accordingly, instant writ petition was to be dismissed - Held, yes [Para 12]**

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## **FACTS**

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- Petitioner was a registered dealer doing business in fresh/wet tamarind *etc.*, by purchasing them from farmers/agriculturists and bringing to his business premises at Punganur and selling the same. Tamarind was enumerated in Entry No. 57 of Schedule I with Tariff Item No. 0810 and was exempted from tax.
- After GST Act came into force on 1-7-2017, the GST officials held meetings with dealers to familiarize them with procedure to be followed under GST regime. The farmers, who sell wet tamarind being not registered dealers, cannot issue tax invoices and delivery challans. Hence, department officials informed to the dealers that when wet tamarind and other goods are purchased from farmers and transported, the commodity should be accompanied with photo copies of Aadhaar card of the farmers from whom they purchased and on the left side top, the details like Code, GSTIN, PAN, Name, Trade Name, Weight, rate, *etc.*, of the purchasing dealer should be mentioned.

- During the course of business, the petitioner purchased 2515 Kgs and 5790 Kgs of wet tamarind from the farmers in the State of Karnataka for Rs. 3.32 lakh by obtaining photo copies of Aadhaar cards of aforesaid two farmers and mentioning all the details and transported in his vehicle to his business place in Punganur.
- During the transit, the respondent intercepted the vehicle and issued notice of detention under section 129 on the ground that the driver failed to produce relevant documents *i.e.*, tax invoice and delivery challan, which were mandatory under GST Act. Though petitioner informed to the respondent that as per instructions in the meeting, he obtained Aadhaar cards of the farmers containing necessary details, the respondent did not heed and refused to release the goods unless the petitioner deposited Rs. 5,15,000 towards tax as well as penalty. Respondent informed that the petitioner could make his submission during the course of assessment proceedings. As the tamarind is prone for speedy deterioration, having no other go, the petitioner deposited said amount and got the commodity released on the understanding that the petitioner would have an opportunity to put forth his objections during the assessment proceedings promised to be taken up later.
- The respondent did not initiate any assessment or penalty or confiscation proceedings against the petitioner. As per section 67(7) where any goods are seized and no notice thereof was given within six months, the goods was to be returned to the person from whose possession they were seized.
- However, according to petitioner though more than one year passed since seizure of goods, no notice for making any assessment or penalty or confiscation was issued by the respondents. Hence, the petitioner submitted an application seeking refund of amount deposited by it. However, the Competent Authority rejected the refund application stating that the refund amount relates to confiscation proceedings invoked under section 130 Petitioner contended that no proceedings under section 130 were initiated by the respondent and except notice of detention under section 129, no further notice was issued nor other proceedings were initiated by the respondent.
- On contrary, respondent filed show cause notice said to be issued by him to the petitioner informing that for the reasons stated in the said notice, he proposed to confiscate the goods by invoking the powers under section 68 read with rule 138. It was also mentioned that the objections if any on the aforesaid proposal can be filed with the documentary proofs within seven days from the date of receipt of the notice, failing which the orders will be passed. The case of the respondent was that after issuance of the said notice, the petitioner voluntarily confessed his guilt as he had no documents for transport of the taxable goods and so executed confession letter, basing on which, the respondent initiated proceedings and after payment of the stipulated amount, a release order of even date was also passed. However, the petitioner emphatically denied having received show cause notice and allegation of his executing confession letter.

## **HELD**

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- The show cause notice contains the stamp and signature of the petitioner. If issuance of the show-cause notice and passing of the proceedings consequent upon the admission of the guilt of the petitioner are true, the respondents can be said to have followed the procedure contemplated under section 130. The question is whether the show-cause notice was issued to the petitioner. The petitioner's explanation in his reply is that he did not receive the show-cause notice and did not execute the confession letter dated 12-3-2018. His further explanation is that the respondent authorities obtained his signatures along with stamp on blank papers and thereafter created the show cause notice and confession letter. We are unable to countenance the above contention of the petitioner. In the writ averments, the petitioner at the first instance did not take any plea that his signatures were obtained on blank papers. It is only after the respondents filed their counter and enclosed the show-cause notice and other documents, then in the reply affidavit the petitioner for the first time took such plea. Hence, the contention of the petitioner does not merit consideration. So at the outset the confiscation proceedings and imposition of fine in lieu of confiscation etc., undertaken by the respondent cannot be said to be in violation of law and rules. [Para 11]
- There is no merit in the writ petition. Accordingly, the writ petition is dismissed. [Para 12]

## **CASES REFERRED TO**

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## ORDER

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**U. Durga Prasad Rao, J.** - The petitioner seeks writ of mandamus declaring the action of the 1st respondent in detaining the wet tamarind of the petitioner while transporting the same from the Karnataka State after purchase to the petitioner's business place at Punganur in Chittoor District through vehicle bearing No. KA01 AC8239, by issuing notice of detention dated 11-3-2018 and collecting Rs. 5,15,000/- i.e., Rs. 32,500/- as tax; Rs. 32,500/- as penalty and Rs. 4,50,000/- under other head as a condition for release of the commodity without conducting any assessment or penalty proceedings and instead, issuing impugned "summary of order" dated 2-12-2019 by treating the detention notice as assessment order, as contrary and violative of principles of natural justice and for a consequential relief of refunding the amount of Rs. 5,15,000/- after deducting the tax of Rs. 32,500/-.

2. Petitioner's case succinctly is thus:

- (a) Petitioner is a registered dealer under GST Act doing business in fresh/wet tamarind etc., by purchasing them from farmers/agriculturists and bringing to his business premises at Punganur and selling the same. Tamarind is enumerated in Entry No. 57 of Schedule-I to the GST Act, 2017 with Tariff Item No. 0810 and is exempted from tax.
- (b) After GST Act came into force on 1-7-2017, the GST officials held meetings with dealers to familiarize them with procedure to be followed under GST regime. The farmers, who sell wet tamarind being not registered dealers, cannot issue tax invoices and delivery challans. Hence, department officials informed to the dealers that when wet tamarind and other goods are purchased from farmers and transported, the commodity should be accompanied with photo copies of Aadhaar card of the farmers from whom they purchased and on the left side top, the details like Code, GSTIN, PAN, Name, Trade Name, Weight, rate, etc., of the purchasing dealer should be mentioned.
- (c) While so, during the course of business, the petitioner purchased 2515 Kgs and 5790 Kgs of wet tamarind from the farmers viz., B. Govinda and B. Kancheppa in the State of Karnataka for Rs. 3,32,250/- i.e., @ Rs. 40/- per K.g by obtaining photo copies of Aadhaar cards of aforesaid two farmers and mentioning all the details as stated *supra* and transported in his vehicle bearing No. KA01 AC8239 to his business place in Punganur.
- (d) During the transit, the 1st respondent intercepted the vehicle and issued impugned notice of detention under section 129 of A.P GST Act, 2017, dated 11-3-2018 on the ground that the driver failed to produce relevant documents i.e., tax invoice and delivery challan, which are mandatory under the AP GST Act, 2017. Though petitioner informed to the 1st respondent that as per instructions in the meeting, he obtained Aadhaar cards of the farmers containing necessary details, the 1st respondent did not heed and refused to release the goods unless the petitioner deposited Rs. 5,15,000/- i.e., Rs. 35,250 towards tax; Rs. 32,500/-towards penalty and Rs. 4,50,000/- towards "others". He informed that the petitioner can make his submission during the course of assessment proceedings. As the tamarind is prone for speedy deterioration, having no other go, the petitioner deposited Rs. 5,15,000/- on 14-3-2018 and got the commodity released on the understanding that the petitioner would have an opportunity to put forth his objections during the assessment proceedings promised to be taken up later.
- (e) However, subsequently the 1st respondent did not initiate any assessment or penalty or confiscation proceedings against the petitioner. As per section 67(7) of AP GST Act, 2017, where any goods are seized and no notice thereof is given within six months, the goods shall be returned to the person from whose possession they were seized.
- (f) However, though more than one year passed since seizure of goods, no notice for making any assessment or penalty or confiscation was issued by the respondents. Hence, the petitioner submitted an application for refund dated 17-11-2019 to the 2nd respondent seeking refund of amount deposited by it. However, the 2nd respondent rejected the refund application stating that the refund amount relates to confiscation proceedings invoked under section 130 of SGST Act. Petitioner contends that no proceedings under section 130 were passed by the 1st respondent and

except notice of detention under section 129, no further notice was issued nor other proceedings were initiated by the 1st respondent.

- (g) Subsequently, the 1st respondent issued impugned "summary of the order" dated 12-12-2019 in Form GST DRC-07 showing the details of the payment viz., tax Rs. 16,250/-; penalty Rs. 16,250/- and Rs. 4,50,000/- for "others" i.e., the amount collected for release of the goods. Thus, without issuing opportunity of hearing and without passing assessment order or penalty order or confiscation order under the relevant provisions, the 1st respondent has treated the detention notice dated 11-3-2018 as assessment order plus penalty without specifying any provision of the law.

Hence, the writ petition.

3. The 1st respondent filed counter opposing the writ petition *inter alia* contending thus:

- (a) As against the impugned order appeal lay before Appellate Joint Commissioner (ST) under section 107 of the GST Act, 2017 and therefore, the writ petition is not maintainable. Next, it is contended that the Inspecting Authority intercepted the petitioner's vehicle bearing No. KA01 AC8239 on 11-3-2018 at 09:45 AM at Madanapalli Circle while carrying 8195 Kgs of flower tamarind from Harapanahalli, Karnataka to Punganur and the in-charge of conveyance/driver failed to submit any documents prescribed under section 68 r/w 138 of the GST Act, 2017 and Section 20 of IGST Act, 2017 for carrying the taxable goods. He only furnished two weightment slips bearing serial number 10014, dated 10-3-2018 and except that he did not produce any other documents. He disclosed the particulars of the consignee as M/s TMB Traders, Punganuru. He did not produce any documents like Aadhaar card containing the particulars as alleged by the petitioner.
- (b) Having suspected the weight of the commodity, the Inspecting Authority got weighed it again by M/s Vikram Electronic Weigh Bridge, Near Gangamagudi, Punganur Road, Madanapalli and found that the total flower tamarind under transport was 8195 Kgs. The driver failed to produce the details of consigners. As there was no need to go for further enquiry as the goods are taxable, transported without any records, a show cause notice was issued on 11-3-2018 duly providing an opportunity to file written objections as well as to avail personal hearing. The said show cause notice was issued to the petitioner and the same was received on his own handwriting and seal. The petitioner himself filed consent letter dated 12-3-2018 duly admitting offences on his own and made payment as proposed in show cause notice but did not file any objections. Thereupon the orders were passed on 14-3-2018 which were served on petitioner. The petitioner made an application for refund of cash payment contrary to Section 54(1) of the GST Act, 2017. Hence, the refund application was rejected.
- (c) The petitioner was carrying flower tamarind which is in the final stage and can be directly consumed in food items. The flower tamarind falls under Entry No. 0813 of Schedule-IV appended to GST but not under item 57 with tariff No. 0810 to claim exemption.
- (d) It is nowhere prescribed that the registered dealers can purchase tamarind from ryots with the aid of Aadhaar cards and same is contrary to the interest of revenue and provisions of the Act and Rules. Even if registered person purchases taxable goods from unregistered persons they are supposed to issue tax invoices in accordance with provisions of the GST Act, 2017. The petitioner failed to produce the invoices.
- (e) The petitioner got released all the goods proposed for confiscation upon payment of the fine, tax and penalty by availing the option afforded under section 130(2) and (3) of the GST Act, 2017. An opportunity to file written objections and personal hearing was given to the petitioner but he did not avail. In the instant case proceedings under section 129 and 130 of GST Act, 2017 are applied but not under section 67(7) of the GST Act. Refund claim of the petitioner does not come under the provisions of Section 54 of GST Act, 2017 and hence rejected. He thus prayed to dismiss the writ petition.

4. The petitioner filed reply affidavit denying the counter allegations. While reiterating the plea that at the time of interception of the vehicle no show cause notice was issued to the petitioner, it is further pleaded that the alleged show cause notice filed by the 1st respondent was prepared later after obtaining the signature and stamp of the petitioner on blank paper. The petitioner denied that he filed consent letter dated 12-3-2018 duly

admitting offences. The detained goods were fresh/wet tamarind but not flower tamarind as alleged. He denied other counter allegations.

5. Heard Sri G. Narendra Chetty, learned counsel for petitioner and Government Pleader for Commercial Taxes representing respondents.

6. The main plank of argument of learned counsel for petitioner Sri G. Narendra Chetty is that the petitioner's vehicle was intercepted by the 1st respondent on 11-3-2018 and detained by issuing a notice of detention under section 129 of A.P GST Act, 2017 on the ground that the petitioner's driver failed to produce relevant documents. Learned counsel pointed out that at that time the 1st respondent did not contemplate to confiscate the commodity under section 130 of AP GST Act and no notice was issued to that effect. Be that it may, the petitioner explained that the commodity was wet tamarind and it was procured from the farmers of Karnataka and as they are not regular registered dealers, following instructions given in the meeting held by GST Authorities, the Photostat copies of the Aadhaar cards of the farmers containing the particulars of the consignee were obtained. In spite of producing those copies of Aadhaar cards, the 1st respondent did not release the commodity and vehicle and insisted for regular invoices. Learned counsel further argued that as the 1st respondent was insisting the invoices and refusing to release the stock which was a perishable commodity, in such unavoidable circumstances, the petitioner had to deposit Rs. 5,15,000/- i.e., Rs. 32,500/- towards tax; Rs. 32,500/- towards penalty and Rs. 4,50,000/- towards "others". The said amount was arrived at by the authorities taking the value of the goods @ Rs. 6,50,000/-. The 1st respondent informed that the stock would be released only if the said amount was deposited and promised that the petitioner's submissions will be heard during the assessment proceedings. Believing the same, the petitioner deposited Rs.5,15,000/- and got released the stock and vehicle on 14-3-2018 with a fond hope that notice would be issued calling for his objections and matter would be heard. Learned counsel further argued that though one year elapsed, there was no response from the authorities and in those circumstances the petitioner filed application under section 67 dated 17-11-2019 for the refund of the amount minus tax. It was only at that juncture, the 2nd respondent who is the Assistant Commissioner, issued a notice of rejection of refund application under Form-GST-RFD-08 informing for the first time that out of the amount collected from the petitioner on 14-3-2018, Rs. 4,82,500/- was appropriated towards the enforcement collection under section 130 of AP GST Act and hence the petitioner was not entitled to claim refund, meaning thereby, the 1st respondent invoked the confiscation proceedings under section 130 on 11-3-2018 and in lieu of confiscation, collected fine of Rs. 4,82,500/- and balance towards tax and penalty, totalling to Rs. 5,15,000/-. Learned counsel vehemently argued that the reason mentioned for rejection of the refund application is unjust and illegal, inasmuch as, the authority never invoked confiscation proceedings under section 130. Rather the 1st respondent invoked the procedure under section 129 for the seizer of the goods and conveyance . As stated *supra*, since the goods were perishable, the petitioner had to pay the amount demanded by the 1st respondent under protest and it was promised that during the assessment proceedings, the petitioner's objections will be considered and order will be passed. Hence, the question of 1st respondent invoking confiscation proceedings under Section 130 does not arise. Since the entire proceedings were taken up without affording an opportunity of hearing to the petitioner, principles of natural justice were violated. He thus prayed to *set aside* the "summary order" dated 2-12-2019.

7. Per contra, learned Government Pleader for Commercial Taxes argued that on 11-3-2018 the 1st respondent while intercepting the vehicle, found that the flower tamarind was being transported without relevant documents. As the driver failed to produce the documents, he initiated the confiscation proceedings under section 130 of AP GST Act and issued show cause notice wherein he clearly mentioned that he was invoking the confiscation proceedings under section 130 of AP GST Act. Having received the same, the petitioner filed a confession letter dated 12-3-2018 admitting his guilt. Thereafter, 1st respondent issued proceedings dated 14-3-2018 and collected fine of Rs. 4,15,000/- in lieu of confiscation and penalty of Rs. 32,500/- each and released the commodities. To that effect, a release order dated 14-3-2018 was also issued. Learned Government Pleader vehemently argued that in view of aforesaid proceedings, particularly the confession letter admitting his guilt, the writ petition is not maintainable. He argued that the petitioner cannot now argue that no show cause notice was issued and principles of natural justice were violated. He thus prayed to dismiss the writ petition.

8. The point for consideration is whether there are merits in the writ petition to allow?

(a) We gave our anxious consideration to the above respective arguments.

(b) Section 68 r/w Rule 138, 138A, sections 129 & 130 of A.P. GST Act are germane at this juncture to know the powers of the authorities to inspect the goods which are in movement or transit and

proceedings that will follow if the goods are not covered by relevant documents. Section 68 lays down that the Government may require the person in-charge of a conveyance who is carrying on any consignment of goods of value exceeding Rs. 50,000/- to carry with him the relevant documents and devices to show to the proper officer who is authorized to inspect the vehicle.

- (c) Rule 138 of A.P Goods and Services Tax, 2017 says that every registered person who causes movement of goods of consignment value exceeding Rs. 50,000/-, shall furnish the information relating to the said goods electronically on the common portal and obtain a e-Way Bill. Such requirement of furnishing information relating to goods consignment arises when the goods are (1) in relation to supply or (2) or for reasons other than supply or (3) due to inward supply from a unauthorised person.
- (d) Then Section 138 (A) prescribes the documents and devices to be carried by a person in-charge of a conveyance. It lays down thus:

"138A. (1) The person-in-charge of a conveyance shall carry—

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

**Provided** that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel.

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- (e) Rule 138B deals with verification of documents and conveyances. This provision says that the Proper Officer who is authorized in this behalf can intercept any conveyance to verify the e-way bill in physical or electronic form for all interstate and intrastate movement of the goods. He can also make a physical verification of the conveyance.
- (f) Then it should be noted, for contravention of the above provisions, the proper Officer has two courses to follow under section 129 and 130 of the Act. Section 129 deals with detention, seizure and release of goods and conveyance in transit. Whereas Section 130 deals with confiscation of goods or conveyance and levy of penalty.

9. It should be noted, a question had arisen as to whether the proceedings under section 129 and 130 of the AP GST Act can be initiated simultaneously. In *Synergy Fertichem Pvt. Ltd. v. State of Gujarat* [2019] 112 taxmann.com 370, a Division Bench of the Gujarat High Court dealt with the precise question as to whether section 129 & 130 of CGST Act overlap or are independent to each other. On an elaborate discussion, they gave their final conclusions as follows:

- "(i) Section 129 of the Act talks about detention, seizure and release of goods and conveyances in transit. On the other hand, section 130 talks about confiscation of goods or conveyance and levy of tax, penalty and fine thereof. *Although, both the sections start with a non-obstante clause, yet, the harmonious reading of the two sections, keeping in mind the object and purpose behind the enactment thereof, would indicate that they are independent of each other. Section 130 of the Act, which provides for confiscation of the goods or conveyance is not, in any manner, dependent or subject to section 129 of the Act. Both the sections are mutually exclusive. (emphasis supplied).*
- (ii) The phrase "with an intent to evade the payment of tax" in section 130 of the Act assumes importance. When the law requires an intention to evade payment of tax, then it is not mere failure to pay tax. It must be something more. *The word "evade" in the context means defeating the provisions of law of paying tax. It is made more stringent by use of the word "intent". The assessee must deliberately avoid the payment of tax which is payable in accordance with law. However, the element of mens rea cannot be read into section 130 of the Act. (emphasis supplied).*
- (iii) For the purpose of issuing a notice of confiscation under section 130 of the Act at the threshold, i.e., at the stage of detention and seizure of the goods and conveyance, the case has to be of such a

nature that on the face of the entire transaction, the authority concerned should be convinced that the contravention was with a definite intent to evade payment of tax. The action, in such circumstances, should be in good faith and not be a mere pretence. In other words, the authorities need to make out a very strong case. Mere suspicion may not be sufficient to invoke section 130 of the Act straightway.

- (iv) *If the authorities are of the view that the case is one of the invoking section 130 of the Act at the every threshold, then they need to record their reasons for such belief in writing and such reasons recorded in writing should, thereafter, be looked into by the superior authority so that the superior authority can take an appropriate decision whether the case is one of straightway invoking section 130 of the Act (emphasis supplied)*
- (v) Even if the goods or the conveyance is released upon payment of the tax and penalty under section 129 of the Act, later, if the authorities find something incriminating against the owner of the goods in the course of the inquiry, if any, then it would be permissible to them to initiate the confiscation proceedings under section 130 of the Act.
- (vi) Section 130 of the Act is no dependent on sub-section (6) of section 129 of the Act (emphasis supplied).
- (vii) Sections 129 and 130 respectively of the Act are mutually exclusive and independent of each other. (emphasis supplied). If the amount of tax and penalty, as determined under section 129 of the Act for the purpose of release of the goods and the conveyance, is not deposited within the statutory time period, then the consequence of the same would be forfeiture of the goods and the vehicle with the Government. This does not necessarily imply that the confiscation proceedings can be initiated only in the event of the failure on the part of the owner of the goods or the conveyance in depositing the amount towards the tax and liability determined under section 129 of the Act.
- (viii) For the purpose of section 129(6) of the Act, it would not be necessary for the department to establish any intention to evade payment of tax. If the tax and penalty, as determined under section 129, is not deposited within the statutory time period, then the goods and the conveyance shall be liable to be put to auction and the sale proceeds shall be deposited with the Government.
- (ix) to (xvi) \*\*

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Thus it was held that sections 129 & 130 are mutually exclusive procedures.

**10.** With the above jurisprudence, we have carefully scrutinized the facts of the case and record produced. As can be seen the 1st respondent filed show cause notice in GC No. 38/2017-18 dated 11-3-2018 said to be issued by him to the petitioner informing that for the reasons stated in the said notice, he proposed to confiscate the goods worth of Rs. 6,50,000/- by invoking the powers under section 68 r/w 138 of the GST Act, 2017 and section 20 of IGST Act, 2017. He also mentioned that in lieu of confiscation, an option of payment of fine of Rs. 4,15,000/- was given to the petitioner. It was also mentioned that the objections if any on the aforesaid proposal can be filed with the documentary proofs within seven days from the date of receipt of the notice, failing which the orders will be passed. The case of the respondent is that after issuance of the said notice, the petitioner voluntarily confessed his guilt as he had no documents for transport of the taxable goods and so executed confession letter dated 12-3-2018, basing on which, the 1st respondent issued proceedings dated 14-3-2018 and after payment of the stipulated amount, a release order of even date was also passed. However, the petitioner emphatically denied having received show cause notice dated 11-3-2018 and allegation of his executing confession letter.

**11.** We have carefully perused the documents which are filed along with counter as Ex.R1 to R4. The show cause notice contains the stamp and signature of the petitioner. So also the confession letter dated 12-3-2018 is written in vernacular language i.e., Telugu and it also contains the signature of the petitioner. If issuance of the show cause notice and passing of the proceedings consequent upon the admission of the guilt of the petitioner are true, the respondents can be said to have followed the procedure contemplated under section 130. The question is whether the show cause notice dated 11-3-2018 was issued to the petitioner and whether the petitioner executed the confession letter dated 12-3-2018. The petitioner's explanation in his reply is that he did not receive the show cause notice and did not execute the confession letter dated 12-3-2018. His further

explanation is that the respondent authorities obtained his signatures along with stamp on blank papers and thereafter created the show cause notice and confession letter. We are unable to countenance the above contention of the petitioner. In the writ averments, the petitioner at the first instance did not take any plea that his signatures were obtained on blank papers. It is only after the respondents filed their counter and enclosed the show cause notice and other documents, then in the reply affidavit the petitioner for the first time took such plea. Hence, in our considered view, the contention of the petitioner does not merit consideration. So at the outset the confiscation proceedings and imposition of fine in lieu of confiscation etc., undertaken by the 1st respondent cannot be said to be in violation of law and rules.

**12.** We find no merits in the writ petition. Accordingly, the writ petition is dismissed. No costs.

As a sequel, interlocutory applications, if any, pending for consideration shall stand closed.

RUCHI