THE HON'BLE SRI JUSTICE R. SUBHASH REDDY

AND

THE HON'BLE Dr. JUSTICE B.SIVA SANKARA RAO

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WRIT PETITION No.7966 of 2015

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ORDER: (*Per Hon'ble Sri Justice R. Subhash Reddy*)

In this writ petition, the petitioner has questioned the assessment order dated 12.02.2015 passed by the 1st respondent-Assistant Commissioner (CT) LTU, Begumpet Division, Hyderabad.

The petitioner is engaged in the business of resale of automobile goods/vehicles and is an assessee on the rolls of the 1st respondent. On the ground that the petitioner has violated the provisions of AP VAT Act by availing ineligible Input Tax Credit (ITC), the 1st respondent has passed the impugned order, levying tax of Rs.4,09,14,949/-.

It is to be noticed that under the scheme of AP VAT Act, against the order of the assessing authority, there is a statutory remedy of appeal before the Appellate Deputy Commissioner and thereafter further appeal is provided to the Sales Tax Appellate Tribunal. Therefore, in view of the effective alternative remedy available to the petitioner, we find no reason to entertain this writ petition.

Accordingly, this writ petition is dismissed with liberty to the petitioner to approach the Appellate Deputy Commissioner.

As a sequel, miscellaneous petitions pending, if any, shall stand closed. No order as to costs.

JUSTICE R. SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

25.03.2015

v v