

THE HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO

WRIT PETITION No.11912 OF 2015

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

This Writ Petition is filed aggrieved of the order, dated 31.03.2015, passed by the Deputy Commercial Tax Officer, Tirumala, Tirupati – I Circle.

Under the provisions of Andhra Pradesh Value Added Tax Act, 2005, against the orders of the Deputy Commercial Tax Officer, Tirumala, an appeal lies before the Appellate Deputy Commissioner (Commercial Taxes), Kurnool.

Though it is submitted by the learned counsel for petitioner that the subject matter of this Writ Petition is covered in view of the Circular, dated 07.05.2010, issued by the Government, such a plea can also be raised before the appellate forum.

As various factual disputes arise for consideration and in view of the availability of alternative remedy of appeal, we are not inclined to entertain this Writ Petition.

Accordingly, the Writ Petition is dismissed, granting liberty to the petitioner to avail the alternative remedy. Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

R. SUBHASH REDDY, J

Dr. B. SIVA SANKARA RAO, J

April 23, 2015

