THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.18758 OF 2016

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

This Writ Petition is preferred against the reassessment order passed by the first respondent on 31.03.2016, under the Andhra Pradesh Tax on Entry of Motor Vehicles into Local Areas Act, 1996 ("the Act" for brevity), whereby the petitioner was called upon to pay tax of Rs.40,02,875/-.

The reassessment order is questioned on two grounds, firstly, that an assessment order, which is itself barred by limitation, cannot be the subject matter of reassessment; and, secondly, the order of reassessment was passed based on a vigilance report submitted after the original assessment order was passed.

It is not in dispute that the power to pass an order of reassessment, in terms of Section 9 of the Act, was exercised within the period of limitation. The contention urged by Sri S. Krishna Murthy, learned counsel for the petitioner, is that, since the original assessment order is barred by limitation, the first respondent could not have exercised the power conferred on him under Section 9 of the Act. As the assessment order has attained finality, and as this question of limitation has not even been urged before the assessing authority, we see no reason to examine this question for the first time in proceedings under Article 226 of the Constitution of India more so as the petitioner has a statutory remedy of an appeal under Section 13 of the Act read with Rule 6(1) of the Rules. The other contention that reliance was placed on a vigilance report, submitted after the assessment order was passed, can also be examined on the petitioner invoking the jurisdiction of the appellate authority. As the petitioner has an alternative statutory remedy of appeal, we see no reason to execise discretion under Article 226 of the Constitution of India to entertain this Writ Petition.

The Writ Petition fails and is, accordingly, dismissed. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

14th June 2016
RRB