

**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN  
AND  
THE HON'BLE SRI JUSTICE SURESH KUMAR KAIT**

**WRIT PETITION Nos.13281, 13282, 13283, 13284, 13286, 13287,  
13288, 13289, 13290 & 13479 of 2016**

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**COMMON ORDER**: (per Hon'ble Sri Justice Ramesh Ranganathan)

The proceedings under challenge in these writ petitions are the assessment orders passed by the Income Tax Officer, Ward-2, Kurnool. Against the said orders, the petitioners have the remedy of appeal under Section 246 of the Income Tax Act (for short 'the Act') to the Commissioner (Appeals). As the petitioners have an effective and efficacious remedy of appeal under the Act, we see no reason to exercise jurisdiction under Article 226 of the Constitution of India to interfere with the orders under challenge in these writ petitions.

Leaving it open to the petitioners, if they so choose, to avail the alternative remedy of appeal under the Act, all the writ petitions fail and are, accordingly, dismissed.

The miscellaneous petitions pending, if any, shall also stand dismissed. There shall be no order as to costs.

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**RAMESH RANGANATHAN, J**

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**SURESH KUMAR KAIT, J**

Date: 26.04.2016

v v