THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

Writ Petition No.2629 of 2016

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

The proceedings under challenge is the assessment orders passed by the assessing authority on 26.11.2015 against which the petitioner has an effective and efficacious statutory remedy of appeal under the Andhra Pradesh Value Added Tax Act, 2005 (for brevity, 'the Act').

Instead of invoking the jurisdiction of the appellate authority, the petitioner has chosen to file the present Writ Petition. As the contentions raised in this Writ Petition, in challenge to the assessment order, can also be examined by the appellate authority under the Act, we see no reason to exercise discretion under Article 226 of the Constitution of India to interfere in the writ proceedings.

Leaving it open to the petitioner to avail the remedy of appeal under the Act, the Writ Petition fails and, is accordingly, dismissed. Miscellaneous petitions pending, if any, shall disposed of. There shall be no order as to costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

03rd February, 2016.
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