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

WRIT PETITION No.10295 of 2016

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

The assessment order dated 09.02.2016 is under challenge in this writ petition.

Sri D.Srinivas, learned counsel for the petitioner, would submit that a copy of the assessment order was received by the petitioner on 10.02.2016, and they had invoked the jurisdiction of this Court by way of the present writ petition on 28.03.2016 well within the extended period of limitation prescribed under the proviso to Section 31 (1) of the Andhra Pradesh Value Added Tax Act (for short 'the Act').

When we asked him as to why the petitioner should not be relegated to the alternate statutory remedy of appeal under the Act, Sri D.Srinivas, learned counsel for the petitioner, would submit that the extended period of limitation also expired on 10.04.2016.

Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, on instructions, would submit that, since the petitioner had invoked the jurisdiction of this Court within time, the respondents agree and give consent to the appeal, if any preferred by the petitioner, being entertained by the Appellate Deputy Commissioner without rejecting it in terms of Section 31 (1) of the Act and its proviso, in case the appeal were to be preferred within 10 days from today.

In view of the submission now made by the learned Special Standing Counsel, on instructions, we do not see any reason to entertain the writ petition or examine the contentions urged before us on merits. Suffice it if, in terms of the concession made by the learned Special Standing Counsel on instructions, the petitioner is given liberty to prefer an appeal under Section 31 (1) of the Act within ten (10) days from today, and the appeal so filed shall be entertained even though it is beyond the period stipulated under the Act.

The Writ Petition is, accordingly, disposed of. Miscellaneous petitions, if any, pending shall also stand disposed of. There shall be no order as to costs.

Registry to return the original order forthwith, to enable the petitioner to avail the alternative statutory remedy of appeal.

RAMESH RANGANATHAN, J

SURESH KUMAR KAIT, J

13.04.2016

<u>Note</u>: Furnish CC by 18.04.2016

B/o

v v