

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

WRIT PETITION No.22780 of 2016

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

The petitioner manufactures Gou Mutra Ark (processed cow urine by distillation) and has obtained a licence under the Drugs and Cosmetics Act. It is their case, for the first time before this Court, that the subject goods fall within the ambit of Entry 26 or Entry 37 of the I Schedule to the A.P.Value Added Tax Act, 2005 (for short "the Act"); and the assessing authority had erred in subjecting the goods to tax @5% treating them as falling within the ambit of Entry 117 of the IV Schedule to the Act as "Ayurvedic Products".

The said contention has not even been raised by the petitioner in the reply filed by them to the pre-assessment show cause notice issued by the assessing authority. It would be wholly inappropriate, therefore, for this Court to examine the question whether the subject goods fall within the ambit of Entry 26 or Entry 37 of the I Schedule to the Act, as contended before us for the first time by Sri K.Jaganmohan Reddy, learned counsel for the petitioner, or whether it falls within the ambit of Entry 117 of the IV Schedule to the Act as held by the assessing authority, as these questions can as well be urged in appeal before the appellate authority under the Act.

As a copy of the assessment order is said to have been received by the petitioner on 19.05.2016, the sixty days period prescribed for preferring the appeal has not yet expired.

Granting liberty to the petitioner to avail the alternative remedy of an appeal, the writ petition is dismissed. Registry to return the original copy of the assessment order filed, if any, forthwith to enable the petitioner to place it before the appellate authority.

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

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(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

13th July 2016
JSU

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Date: 13.07.2016

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