THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

<u>WRIT PETITION No. 14898 of 2017</u>

<u>ORDER:</u> ***(Per VRS,J)***

Aggrieved by an order of assessment passed under the Telangana Value Added Tax Act, 2005, the dealer has come up with the above writ petition.

2. Heard Mr. K. Srinivasa Rao, learned counsel for the petitioner.

3. The short ground, on which the petitioner seeks to bypass the alternative remedy of appeal, is that stock transfers to their branch at Kakinada are sought to be treated as local sales, despite 'F' declarations having been filed. But, the finding of fact recorded by the Assessing Officer is that the petitioner does not have any branch outside the State.

4. As against such a finding of fact, we cannot entertain the writ petition. If the petitioner really has a branch at Kakinada and they have paid central sales tax, they should have proved the same before the Assessing Officer. At least now, they should go before the appellate authority to prove the same.

5. Therefore, leaving it open to the petitioner to file a statutory appeal and prove the existence of a branch at Kakinada and also prove the factum of branch transfers, the Writ Petition is dismissed. The

original order is directed to be returned to the petitioner to enable them to file an appeal.

Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

25th April, 2017
cbs

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN √

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

Writ Petition No. 14898 of 2017
(dismissed)

25th April, 2017

cbs