

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 2471 of 2017

ORDER: (*Per VRS,J*)

Challenging an order of assessment passed under the Andhra Pradesh Value Added Tax Act, 2005, the dealer has come up with the above writ petition.

2. Heard Mr. I. Koti Reddy, learned counsel for the petitioner. Mr. S. Suribabu, learned special standing counsel for Commercial Taxes, takes notice for the respondents.

3. The petitioner has an effective alternative remedy of appeal as against the impugned order. The case does not fall within the parameters where the petitioner can be allowed to bypass the alternative remedy of appeal. Therefore, the Writ Petition is dismissed, leaving it open to the petitioner to go on appeal. Though the impugned order is dated 18.08.2016, the petitioner claims to have received the same only on 27.12.2016. Therefore, the petitioner may file an appeal within 15 days from the date of receipt of a copy of this order. Once an appeal is filed, the respondents shall condone the delay and take up the appeal for a decision on merits.

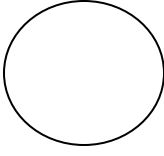
Consequently, miscellaneous petitions if any pending in the writ petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

J. UMA DEVI, J.

31st January, 2017
cbs





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AND

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Writ Petition No. 2471 of 2017
(disposed of)

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