

HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY
AND
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No.17994 of 2017

Date:02.11.2017

Between.

M/s Maharaja Soaps Industry Pvt Ltd.
Anantapuram, repled., by its Authorised
Representative-V.A.Padmanabha Sarma

..... Petitioner

And.

The Assistant Commissioner (CT) LTU,
Anantapuram and another.

.....Respondents

Counsel for the petitioner: Mr. G.Narendra Chetty

Counsel for the respondents: Mr. Shaik Jilani Basha
Special Standing Counsel for CT (AP)

The Court made the following:

ORDER: (per Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This Writ Petition is filed for a *Mandamus* to set aside order, dated 31.01.2017, in AAO.No.51321 on the file of respondent No.1.

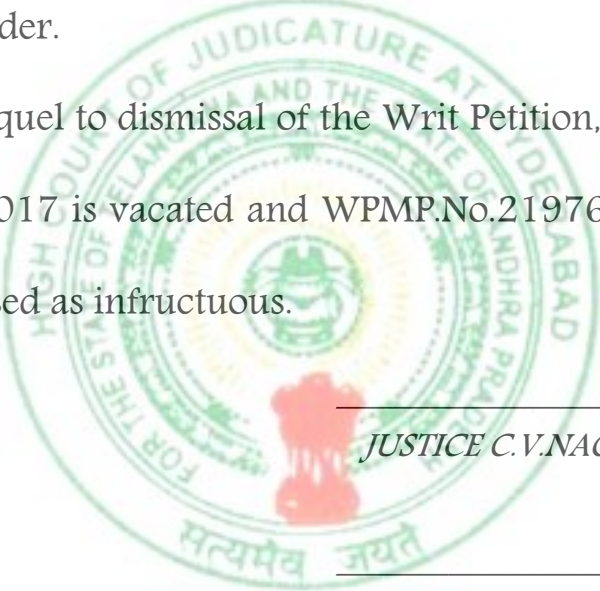
At the hearing, Mr. G.Narendra Chetty, learned counsel for the petitioner, conceded that as against the impugned order, his client has a remedy of appeal before the Appellate Deputy Commissioner (CT), Tirupati. He has also stated that in pursuance of the conditional interim order granted by this Court, the petitioner has already deposited 20% of the penalty imposed under the impugned order.

Inasmuch as the remedy of appeal which, in our opinion is an efficacious remedy, is available, we do not find any reason to permit the petitioner to bypass the said remedy and file this Writ Petition.

Accordingly, the Writ Petition is dismissed without adjudicating on the merits of the case. As the petitioner is stated to have paid 20% of the penalty which is more than 12.5% of the amount required to be deposited as a pre-condition for filing appeal, the appellate authority is directed not to insist on deposit of any further amount as a condition for entertaining the appeal. Further, as there would be delay in filing the appeal and

the petitioner has filed this Writ Petition instead of filing an appeal, the appellate authority is directed to entertain the appeal without raising any objection on limitation if the same is filed within three weeks from today. On such appeal being filed within the above stipulated time, the appellate authority shall dispose of the same on merits. Till disposal of the appeal, the respondents shall not take any coercive steps against the petitioner for recovery of the balance amount under the impugned order.

As a sequel to dismissal of the Writ Petition, interim order, dated 08.8.2017 is vacated and WPMP.No.21976 of 2017 shall stand dismissed as infructuous.



JUSTICE C.V.NAGARJUNA REDDY

JUSTICE CHALLA KODANDA RAM

02nd November 2017

DR