

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE MS. JUSTICE J. UMA DEVI

WRIT PETITION No. 3065 of 2017

ORDER: (*Per VRS,J*)

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

2. Heard Mr. G. Narendra Chetty, learned counsel for the petitioner. Mr. S. Suribabu, learned special standing counsel for Commercial Taxes, takes notice for the respondents.

3. We see no grounds to entertain the writ petition, since the petitioner ought to have availed the alternative remedy of appeal as against the impugned order. Therefore, the Writ Petition is dismissed. However, since the time limit for filing an appeal is over, we allow the petitioner to file the appeal on or before 10.02.2017. If the appeal is filed on or before 10.02.2017 in accordance with the provisions of the Act, then the appellate authority may entertain the appeal and proceed, in accordance with law. The Registry shall return the original order of assessment to the counsel for the petitioner.

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

Note: Issue C.C. today.

(b/o)

cbs





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(disposed of)

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