

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

Writ Petition No.35936 of 2016

Order: (per V.Ramasubramanian, J.)

Aggrieved by an order passed by the Appellate Deputy Commissioner (CT), Vijayawada, confirming the order of assessment, under the Andhra Pradesh Value Added Tax Act, 2005, the dealer has come up with the present writ petition.

2. Heard Mr. M.Venkatram Reddy, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for CT-AP.

3. The short question that arose for consideration before the Original as well as the Appellate Authority was as to whether the bandage and cotton gauze cloth manufactured by the petitioner would fall under entry 66 of Schedule-I, entitling the petitioner to claim exemption or whether it would fall under the category of drugs, falling under entry 88 of Schedule-IV of the Act. Having regard to the nature of the goods manufactured by the petitioner, two authorities held against the petitioner. Therefore, the petitioner should go only before the Tribunal. The above question which was concurrently held against the petitioner by two authorities cannot be agitated before this Court without exhausting the alternative remedy of appeal.

4. Therefore, the writ petition is liable to be dismissed. However, since the order of the Appellate Authority was

passed on 25-7-2016 and the petitioner filed the present writ petition on 08-8-2016, the period from 08-8-2016 up to the date of issue of the copy of the order passed in this writ petition, should be excluded by consent for the purpose of calculating the limitation in filing an appeal before the VAT Tribunal.

5. With the above observation, the writ petition is dismissed. Office is directed to return the original impugned order to enable them to file an appeal. The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.



V.RAMASUBRAMANIAN, J.

J.UMA DEVI, J.

08th February, 2017.
Ak

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

Writ Petition No.35936 of 2016
(per VRS, J.)



08th February, 2017.
(Ak)