The Hon'ble Sri Justice C.V.Nagarjuna Reddy

and

The Hon'ble Sri Justice T.Amarnath Goud

Writ Petition No.32987 of 2016

Dt: 20-11-2017

Between:

V.Sai Rajeshwar Rao

....Petitioner

and

The State of Andhra Pradesh
Rep. by its Prl.Secretary
Revenue (CT-II) Dept.,
Secretariat, Hyderabad and 3 others

....Respondents

Counsel for the Petitioner: **Mr.VV.Anil Kumar**

Counsel for respondent Nos.1 to 3: **Mr.S.Suri Babu**
Spl.SC for Commercial Taxes (AP)

Counsel for respondent No.4: **Sri P.Durga Prasad**
SC for APSRTC

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 the Proceedings, dated 07-06-2016, of respondent No.2, assessing the tax on hire charges received by the petitioner from respondent No.5– Andhra Pradesh State Road Transport Corporation for the period from 2007-2008 to 2010-2011.

At the hearing, Mr.V.V.Anil Kumar, learned Counsel for the petitioner, has not disputed that, as against the impugned assessment order, his client has the remedy of Appeal.

The petitioner has not made out an exception to the rule of alternative remedy. Therefore, we are not inclined to entertain this Writ Petition for adjudication on merits. The petitioner is, accordingly, permitted to file an appeal within four weeks from today subject to his paying 50% of the tax determined in the impugned order. While calculating this amount, the amount, if any, paid by the petitioner shall be given credit to. On the petitioner filing such an appeal, the first appellate authority shall entertain and dispose of the same on merits and till disposal of the said Appeal, respondent No.2 shall not demand and recover the balance tax due from the petitioner.

The Writ Petition is, accordingly, allowed.

As a sequel, WPMP.No.40801 of 2016, filed by the petitioner for interim relief, is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 20-11-2017
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