HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition Nos.32810 and 32819 of 2017

Common Order: (per V.Ramasubramanian, J.)

The petitioner, who is a dealer under the Telangana Value Added Tax Act, 2005, has come up with the above writ petitions challenging – (i) the assessment order dated 02-02-2010 for the period July, 2008 to March, 2009 and (ii) the revised assessment order dated 12-3-2010 relating to the Assessment Year 2007-08.

2. Heard Mr. S.Vivek Chandra Sekhar, learned counsel for the petitioner. Mr. T.Vinod Kumar, learned Special Standing Counsel, takes notice for the respondents.

3. The petitioner has an alternative remedy of appeal to the Appellate Deputy Commissioner as against the impugned orders. The impugned orders were passed way back on 02-02-2010 and 12-3-2010. The petitioner has not availed the alternative remedy of appeal.

4. Though there are exceptions to the General Rule, the petitioner has come up with the above writ petitions, after more than seven years of the impugned orders of assessment. The petitioner is clearly guilty of delay and laches, even if the writ petitions could be entertained bypassing the alternative remedy of appeal. Therefore, the writ petitions are liable to be dismissed.

5. In any case, the question raised by the petitioner, is already decided against the assessee, in a batch of writ petitions that have now landed up in the Supreme Court. Therefore, we see no reasons to entertain the writ petitions. Hence, they are dismissed. The miscellaneous petitions, if any, pending in these writ petitions shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

ABHINAND KUMAR SHAVILI, J.

22nd September, 2017.
Ak

HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE ABHINAND KUMAR SHAVILI

Writ Petition Nos.32810 and 32819 of 2017
(per VRS, J.)

22nd September, 2017.
(Ak)