

THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

WRIT PETITION No. 12197 OF 2017

DATED 13TH NOVEMBER, 2017

Between:

M/s. Madhu Babu Industries (P) Limited,
Rep. by its Managing Director
A.Venkateswar Rao,
H.No. 5-5-35/277/B1 & B2 Shakti Puram,
Prasanthi Nagar, Kukatpally,
Hyderabad Petitioner

AND

Commercial Tax Officer, Ferozguda,
Ganganvihar, 4th Floor, Nampally,
Hyderabad, and others ... Respondents

Counsel for the petitioner : Sri B.Balakrishna

Counsel for the respondents : Sri T.Vinod Kumar

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 revision of assessment *vide* D.C. Order No. 190 dated 01-04-2016 passed by respondent No. 2.

2. At the hearing, learned counsel for the petitioner has not disputed the fact that his client has a remedy of appeal before VAT Appellate Tribunal (for short, 'the Tribunal'). In view of the availability of this alternative remedy, we are not inclined to entertain this Writ Petition for adjudication on merits. However, as the petitioner filed the present Writ Petition instead of availing the remedy of appeal, it is permitted to file such appeal within four weeks from today by depositing 50% of the demanded tax. If the appeal is filed within the said time along with the deposit, as directed above, the Tribunal shall entertain and dispose of the same on merits.

3. Subject to the liberty given to the petitioner as above, the Writ Petition is disposed of.

4. As a sequel to disposal of the Writ Petition, W.P.M.P.No. 15156 of 2017 shall stand closed as infructuous.

C.V.NAGARJUNA REDDY, J.

CHALLA KODANDA RAM, J.

Date: 13-11-2017.

JSK

