

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

AND

THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

W.P.No.39047 of 2017

Date: 20.11.2017

Between:

M/s. Amitha Enterprises,
Rep. by its Proprietrix, Ch.Ratna Prathima,
Door No.26-6-26. Ganjamvari Street,
Kakinada, East Godavari district. ... Petitioner

And

Deputy Commercial Tax Officer,
Jagannaikpur, Kakinada,
East Godavari district and 3 others ... Respondents

Counsel for the Petitioner : Mr. S.Dwarakanath

Counsel for the Respondents: Mr. Shaik Jeelani Basha,
Special Standing Counsel for
Commercial Taxes (AP).

The Court made the following:

Order: (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This writ petition is filed for issue of certiorari to quash order dated 08.05.2017 in A.O.No.66874 on the file of respondent No.1. Mr.S.Dwarakanath, learned counsel for the petitioner, tried to persuade us to entertain the writ petition for adjudication on merits, on the ground that proper reasons have not been given by respondent No.1 in the impugned order passed by him. We are of the opinion that if the order is defective, the petitioner is entitled to challenge the same before the appellate fora, more so, when the 2nd appellate authority is a Tribunal headed by a Senior District Judge. In this view of the matter, we are not inclined to entertain this writ petition at this stage.

2. Accordingly, the writ petition is dismissed, without adjudicating the same on the merits of the case, but, however, with liberty to the petitioner to avail the remedies of appeal. The learned counsel for the petitioner submitted that his client could not file the appeal before the expiry of limitation period, as he was pursuing the remedy of writ petition.

3. In the facts and circumstances of the case, the petitioner is permitted to file appeal within four weeks from today. If appeal is filed within the said time, the appellate authority shall entertain and adjudicate the same on merits.

4. As a sequel to the dismissal of the writ petition, W.P.M.P.No.48434 of 2017 filed by the petitioner for interim relief, is dismissed as infructuous.

Registry is directed to return the Original order to the petitioner's counsel to enable him to file an appeal.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 20th November, 2017

msb

