HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

HON'BLE SRI JUSTICE M.S.K.JAISWAL

WRIT PETITION No.43971 of 2017

Date:22.12.2017

Between:

M/s L.G.Electronics India Pvt Ltd.,
Secunderabad, reptd by its Branch Accounts
Manager-M.Chandra Prabhu

..... **Petitioner**

And:

The Assistant Commissioner (CT),
Hyderabad and two others.

.....**Respondents**

Counsel for the petitioner: Mr. G.Prahlad

For Mr. Lakshmi Kumaran

The Court made the following:

ORDER: (*per Hon'ble Sri Justice C.V.Nagarjuna Reddy*)

This Writ Petition is filed for the following substantive relief:

> "… to issue a Writ, Order or direction particularly one in the nature of a WRIT OF MANDAMUS setting aside the impugned Assessment Order AAO No.37338 dated 13.11.2017 passed by respondent No.1 classifying 'mobile phones' under residuary entry and taxing the same at higher rate of tax i.e. @ 14.5% and thereby, demanding differential VAT of Rs.9.10,58,881/- for the Assessment Year 2012-13 to 2013-14 as violation of principles of natural justice without jurisdiction, and violative of Articles- 14 and 19(1)(g) of the Constitution of India."

At the hearing, Mr. C.Prahlad, learned counsel, representing Mr. Lakshmi Kumaran, learned counsel for the petitioner, has not disputed that against the impugned order, his client has remedies of appeals under the Andhra Pradesh Value Added Tax Act, 2005.

In view of availability of the remedies of appeals to the petitioner against the impugned order, we do not find any reason to entertain this Writ Petition.

The Writ Petition is, accordingly, dismissed with liberty to the petitioner to avail the remedy of appeals.

As a sequel, WPMP.No.54513 of 2017 shall stand dismissed as infructuous.

JUSTICE C.V.NAGARJUNA REDDY

JUSTICE M.S.K.JAISWAL

22nd December 2017
DR