<u>THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY</u>

<u>AND</u>

<u>THE HON'BLE SRI JUSTICE T.AMARNATH GOUD</u>

<u>W.P.No.40888 of 2017</u>

<u>Date: 11.12.2017</u>

Between:

Pathi Madhusudhan Rao S/o.late Narayana,
Aged about 51 years, Occ: business,
R/o.11-4-646, 512-D-Wing,
Vijay Vijaya Hill, AC Guards,
Khairtabad, Hyderabad.
Telangana State … Petitioner

And

The Commissioner of Income Tax,
'A' block Income Tax Towers, 10-2-3,
A.C.Guards, Masab Tank,
Hyderabad and another … Respondents

Counsel for the Petitioner : Mr.G.G.V.Gopala Krishna

Counsel for the Respondents : Mr.K.Raji Reddy
Senior Standing Counsel
for Income Tax Department

The Court made the following:

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

This writ petition is filed for a mandamus to set aside assessment order dated 13.06.2017, passed by respondent No.1.

2. We have heard Mr.G.G.V.Gopala Krishna, counsel for the petitioner and Mr.K.Raji Reddy, learned Senior Standing Counsel for Income Tax Department.

3. Though the petitioner has not pleaded that against the impugned assessment order, appeal has been filed, he has however, filed a copy of form No.35, showing that he has filed the appeal before respondent No.2 and the same was received by the latter's office on 04.08.2017. As the petitioner has already availed the effective alternative remedy, he is not entitled to invoke the jurisdiction of this Court under Article 226 of the Constitution of India.

4. Therefore, the writ petition is dismissed on this short ground, without expressing any opinion on the merits of the case and without prejudice to the rights of the petitioner to pursue the pending appeal.

5. As a sequel to the dismissal of the writ petition, W.P.M.P.No.50772 of 2017, filed by the petitioner for interim relief, is dismissed as infructuous.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 11th December, 2017

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