

HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

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

WRIT PETITION No.42968 of 2017

Date:18.12.2017

Between.

M/s Ultra Tech. Cements Ltd.,

Bhogasamudram Village, Anantapur District.

..... Petitioner

And.

The Assistant Commissioner (CT) Ltd.,

Anantapur Division and three others.

.....Respondents

Counsel for the petitioner: Mr. Bhaskar Reddy Vemireddy

Counsel for the respondents: Mr. S.Suri Babu

Standing Counsel for CT (AP)

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 order, vide proceedings No.CCT's Ref.No.LII(2)/163/2015, dated 16.11.2017, of respondent No.2 in respect of the Assessment Year 2008-09.

Mr. Bhaskar Reddy Vemireddy, learned counsel for the petitioner, tried to impress upon us to entertain the Writ Petition bypassing the effective alternative remedy of appeal before the Value Added Tax Appellate Tribunal. We do not feel persuaded to accept his submission.

A perusal of the impugned order shows that several reasons have been assigned by respondent No.2 in support thereof. Whether these reasons are proper, legal and valid should be decided in the first instance by the appellate forum headed by an officer of the rank of a senior District Judge. Therefore, we do not find this an appropriate case to permit the petitioner to file Writ Petition bypassing the effective alternative remedy of filing appeal before the Tribunal.

Accordingly, without expressing any opinion on the legality or otherwise of the impugned order, the Writ Petition is dismissed with liberty to the petitioner to avail the remedy of appeal.

As a sequel, WPMP.No.53279 of 2017 shall stand dismissed as infructuous.

JUSTICE C.V.NAGARJUNA REDDY

JUSTICE M.S.K.JAISWAL

18th December 2017

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