

THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY
AND
THE HON'BLE SMT. JUSTICE KONGARA VIJAYA LAKSHMI

WRIT PETITION No. 42700 OF 2017

DATED 15TH DECEMBER, 2017

Between:

M/s. JBD Educationals Private Limited,
30-5-1, Krishna Gardens, Dabagardens,
Visakhapatnam – 530020, Andhra Pradesh,
Rep. by its Director Sri Anil Nevatia ...

Petitioner

AND

The Deputy Assistant Commissioner of State Tax-II,
Dwarakanagar Circle, Visakhapatnam and others ...

Respondents

Counsel for the petitioner

:

Sri P.Girish Kumar

Counsel for the respondents

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THE COURT MADE THE FOLLOWING

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

Assessment order dated 04-10-2017 passed by respondent No. 1 under the provisions of the Andhra Pradesh Value Added Tax Act, 2005, is assailed in this Writ Petition.

2. Sri P.Girish Kumar, learned counsel for the petitioner, has submitted that though his client has remedies of appeals against the impugned order, as the said order suffers from various infirmities of law, his client is advised to file this Writ Petition. However, we have not felt persuaded to accept this submission. In our opinion, the nature of the impugned order is not such that it can be straightaway challenged in a Writ Petition bypassing the alternative remedies of appeals.

3. Accordingly, without expressing any opinion on the merits of the case, the Writ Petition is dismissed by permitting the petitioner to avail the remedies of appeals. The Registry is directed to return the impugned order in the Writ Petition to the petitioner to facilitate him to file appeal. If appeal is filed within four weeks from today, the appellate authority shall entertain and dispose of the same on merits.

4. As a sequel to dismissal of the Writ Petition, W.P.M.P.No. 52956 of 2017 shall stand dismissed as infructuous.

C.V.NAGARJUNA REDDY, J.

KONGARA VIJAYA LAKSHMI, J.

Date: 15-12-2017.

JSK

