

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

AND

THE HON'BLE SRI JUSTICE P.KESHAHA RAO

WRIT PETITION No.44681 of 2017

29.12.2017

Between:

M/s.Sri Lakshmi Traders, Chittoor

..Petitioner

and

The Commercial Tax Officer, Madanapalle, Chittoor and others

..Respondents

Counsel for the petitioner: Mr.G.Narendra Chetty

Counsel for the respondents: Mr.S.Suri Babu,
learned special standing counsel for Commercial Taxes (A.P.)

The Court made the following:



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

This writ petition is filed questioning proceedings, dated 23.11.2017, in A.O.No.89368, of respondent No.1, whereby re-assessment for different tax periods was made in a single order.

2. As regards the discrepancy in respect of the quantum of demand, which is reflected on the last page of the impugned proceedings, Mr.S.Suri Babu, learned Special Standing Counsel for Commercial Taxes (A.P.) appearing for the respondents, has fairly conceded that *ex facie* there is discrepancy in the quantum of demand and therefore, he will advise respondent No.1 to correct the same and issue a revised order in that regard.

3. With regard to the merits of the case, Mr.G.Narendra Chetty, learned counsel for the petitioner, did not dispute the fact that against the impugned proceedings, an appeal before the departmental authority and a further appeal before the Sales Tax Appellate Tribunal are available. In view of availability of these alternative remedies, which, in our opinion, are efficacious, we are not inclined to entertain the writ petition for adjudication on merits.

4. The Writ Petition is, accordingly, dismissed, placing on record the undertaking given by the learned special standing counsel as above and with liberty to the petitioner to avail the aforementioned alternative remedies.

5. As a sequel to dismissal of the Writ Petition, I.A.No.1 of 2017 filed by the petitioner for interim relief stands dismissed as infructuous.

C.V.NAGARJUNA REDDY, J

P.KESHAHA RAO, J

29th December, 2017

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