THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN

**AND**

**THE HON'BLE Mr. JUSTICE M. GANGA RAO**

## Writ Petition No.1464 of 2018

**Order:** **(Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)**

The petitioner's grievance in this Writ Petition is regarding the validity of the assessment order dated 29.4.2017, which the petitioner claims to have received on 15.12.2017. The petitioner is aggrieved by the imposition of tax at the highest rate prescribed in Section 4(9)(c) though, according to them, they fall under Section 4(9)(b) of the Andhra Pradesh Value Added Tax Act, 2005 (for short 'the Act').

All these contentions can as well be urged before the appellate authority under the Act before whom an appeal lies under Section 31 of the Act. As the petitioner has an effective and efficacious alternative statutory remedy of an appeal, we see no reason to exercise discretion to entertain the Writ petition.

The Writ petition fails and is, accordingly, dismissed. Miscellaneous Petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

**(RAMESH RANGANATHAN, ACJ)**

**(M. GANGA RAO, J)**

22nd January, 2018

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**THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN**

**AND**

**THE HON'BLE Mr. JUSTICE M. GANGA RAO**

**Writ Petition No.1464 of 2018**

Date: 22.1.2018

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