HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT. JUSTICE KONGARA VIJAYA LAKSHMI

Writ Petition No.6400 of 2018

ORDER: ***(per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)***

The petitioner complains that the Assessing Authority had assessed them to tax on the basis of material, which was not put to them in show cause notice. While Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, would contend that there is a huge variation between purchase vis-à-vis sales, Sri P. Balaji Varma, learned counsel for the petitioner, would submit that the petitioner is questioning the assessment order only on the ground that they were assessed to tax on grounds not reflected in the show-cause notice, and the other parts of the assessment order are not under challenge in these proceedings.

While a Writ Petition would, undoubtedly, lie to this Court in cases where the Assessing Authority has acted without jurisdiction, this Court would, ordinarily, not examine disputed questions of fact in the exercise of its jurisdiction under Article 226 of the Constitution of India as all these questions can be examined in an appeal, filed under Section 31(1) of the A.P. VAT Act, by the Appellate Authority. We see no reason, therefore, to exercise discretion to entertain the Writ Petition.

Leaving it open to the petitioner to avail the remedy of an appeal under the A.P. VAT Act, the Writ Petition is dismissed. No order as to costs. Pending miscellaneous petitions, if any, in this writ petition shall stand closed.

RAMESH RANGANATHAN, ACJ

KONGARA VIJAYA LAKSHMI, J

Date: 07.03.2018
BSS

HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
HON'BLE SMT. JUSTICE KONGARA VIJAYA LAKSHMI

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WP No.6400 of 2018
(per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Date: 07.03.2018

BSS