

THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE T.AMARNATH GOUD

WRIT PETITION NO.26588 of 2018

ORDER: (per SK,J)

The prayer of the petitioner in this case reads as under:

'For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction setting aside the appellate order of 2nd Respondent dated 16.7.2018 affirming the order of assessment dated 5.7.2017 passed by the 1st Respondent, for the period April 2012 to September 2016 under the APVAT Act, as illegal, arbitrary, high handed, contrary to law and in gross violation of principles of natural justice and declare that the Petitioner is not liable to convert as VAT dealer, in the facts and circumstance of the case and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case.'

As the impugned appellate order dated 16.07.2018 would be amenable to a further appeal before the jurisdictional Tribunal, we are not inclined to entertain this writ petition. Be it noted that no jurisdictional aspect has been raised in this writ petition warranting invocation of the extraordinary jurisdiction of this Court circumventing the hierarchical appellate remedy.

On this short ground, the writ petition is dismissed leaving it open to the petitioner to invoke the statutory appellate remedy available to it.

Pending miscellaneous petitions, if any, shall also stand dismissed.

No order as to costs.

SANJAY KUMAR,J

T.AMARNATH GOUD,J

Date:31.07.2018
GJ

