

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

WRIT PETITION No.26981 of 2018

ORDER: (Per Hon'ble Sri Justice Sanjay Kumar)

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

“For the reasons stated in the accompanying affidavit, the Petitioner prays that the Hon'ble Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of mandamus declaring the action on the part of the Deputy Commissioner (CT), Kurnool dated: 23-05-2018 passed in DC Order No. 1763 (Spl.R.No.34/2016-17) in TIN 37176156714 in seeking to revise the assessment order dated 31-12-2015 to levy tax on sale of jaggery generally exempt from tax in terms of entry 52 of 1st Schedule to APVAT Act 2005 as illegal, improper, without authority of law and without jurisdiction as also contrary to Article 265 of Constitution of India and to restore the assessment order dated 31-12-2015 and grant such other relief or reliefs as are deemed fit and proper under the circumstances of the case.”

As the revisionary order dated 23.05.2018 of the Deputy Commissioner (Commercial Taxes), Kurnool, is appealable and the petitioner seeks to raise various factual aspects which are incapable of resolution in a writ petition, the writ petition is dismissed leaving it open to the petitioner to invoke the appellate remedy in accordance with law.

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

No order as to costs.

SANJAY KUMAR, J

T.AMARNATH GOUD, J

Dt: 01.08.2018.
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