THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

WRIT PETITION NO.29318 OF 2018

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Against the order passed by the Joint Commissioner in revision, the petitioner has a right of appeal to the Telangana Value Added Tax Tribunal (Tribunal) under Section 33 of the Telangana Value Added Tax Act ("the Act" for brevity). While the order of the revisional authority is dated 07.03.2018, the learned counsel for the petitioner would submit that a copy thereof was received by the petitioner only on 13.07.2018.

The limitation, prescribed under the Act, for an appeal to be preferred to the Tribunal is 60 days which can be extended by a further period of 60 days on sufficient cause being shown for the delay in preferring the appeal.

As all questions of fact and law, including those which are raised herein, can also be urged before the Telangana VAT Tribunal, we see no reason to exercise discretion to entertain the Writ Petition. Leaving it open to the petitioner to avail the appellate remedy under Section 33 of the Act, the Writ Petition is dismissed. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand dismissed.

(RAMESH RANGANATHAN, J)

(KONGARA VIJAYA LAKSHMI, J)

20th August 2018
RRB