

**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**  
**AND**  
**THE HON'BLE SMT. JUSTICE KONGARA VIJAYA LAKSHMI**

**Writ Petition No.32391 of 2018**

**Order:** (Per the Hon'ble Sri Justice Ramesh Ranganathan)

The order under challenge in this Writ Petition is the order passed by the Additional Commissioner (CT), Legal, in the office of the Commissioner of Commercial Taxes, Vijayawada, dated 04.06.2018, revising the appellate order passed by the Appellate Deputy Commissioner (CT), Guntur, dated 26.09.2014.

Against the order passed by the Additional Commissioner (CT), Legal, in the office of the Commissioner of Commercial Taxes, Vijayawada, dated 04.06.2018, the petitioner has an effective, alternative statutory appellate remedy to the A.P. VAT Tribunal under Section 33 of the A.P. VAT Act, 2005, without exhausting which he has invoked the jurisdiction of this Court.

Leaving it open to the petitioner to avail the said alternative remedy to the A.P. VAT Tribunal, the Writ Petition fails and is, accordingly, dismissed. Miscellaneous petitions, if any, pending in this Writ Petition shall stand closed. There shall be no order as to costs.

**RAMESH RANGANATHAN, J**

**KONGARA VIJAYA LAKSHMI, J**

Date: 10.09.2018  
Nsr

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