

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

Writ Petition No.32680 of 2018

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

Ms. Shaik Vaheeda Sushma, learned counsel for the petitioner, would submit that, against the assessment order dated 18.06.2018 consequent to which the impugned order of penalty was passed, the petitioner has preferred an appeal to the Appellate Deputy Commissioner on 19.07.2018 and the said appeal is still pending.

As the appeal preferred against the assessment order is pending before the Appellate Deputy Commissioner, it is also open to the petitioner to question the order of penalty, by way of an appeal, before the Appellate Deputy Commissioner.

Leaving it open to the petitioner to avail the remedy of filing an appeal before the Appellate Deputy Commissioner, against the impugned order of penalty, we see no reason to exercise discretion under Article 226 of the Constitution of India to interfere.

The Writ Petition fails and is, accordingly, dismissed. Miscellaneous petitions pending, if any, shall stand closed. There shall be no order as to costs.

(RAMESH RANGANATHAN, J)

(KONGARA VIJAYA LAKSHMI, J)

14th September, 2018
Note: Issue C.C tomorrow.
JSU

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Date: 14.09.2018

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