

***IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH**

**THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE SRI JUSTICE P. KESHA RAO**

+ WRIT PETITION No.44165 OF 2018

% Date:10.12.2018

Between:

M/s. Global Color Steels (P) Ltd.,
Rep. by its Managing Director, Punjagutta, Hyderabad.

... Petitioner

v.

\$ The State of Telangana,
Rep. by its Principal Secretary,
Commercial Tax Department,
Secretariat, Hyderabad and others.

.. Respondents

! For Petitioner : M/s. S. Syam Sunder Rao

^ For Respondents : Mr. Shaik Jeelani Basha

< Gist :

> Head Note :

? Cases Referred : Nil

C/15

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

THE HON'BLE SRI JUSTICE P. KESHA RAO

WRIT PETITION No.44165 OF 2018

ORDER: *(Per V. Ramasubramanian, J)*

Challenging an order of assessment passed under the Telangana Value Added Tax Act, 2005, the Dealer has come up with the above writ petition.

2. Heard Mr. S. Syam Sunder Rao, learned counsel for the petitioner. Mr. Shaik Jeelani Basha, learned Special Standing Counsel takes notice for the Department.

3. As against the impugned order of assessment, the petitioner has an effective alternative remedy of appeal available.

4. It is not the case of the petitioner that no opportunity of hearing was granted to him. Admittedly, a show cause notice was issued and the petitioner submitted a reply. It is also admitted that an opportunity of personal hearing was granted and the same was also availed of.

5. The main grievance of the petitioner is that the submissions made by the petitioner and the case law relied upon by them were not taken into account before the impugned order was passed. But, assuming that it was a defect, the same would not fall within the exception to the rule relating to availability of alternative remedy.

6. There is no violation of principles of natural justice in this case. It is not a case of exercise of jurisdiction not vested in the Assessing Officer in law. It cannot come within the purview of a

patent illegality. Therefore, leaving it open to the petitioner to avail the statutory remedy of appeal, this writ petition is dismissed.

As a sequel thereto, miscellaneous petitions, if any pending, shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHA VA RAO, J

December 10, 2018

Note:

Furnish CC by tomorrow.

Registry to return the original impugned order to the petitioner to enable them to file the appeal.

**B/O.
KTL**

