The Hon'ble Sri Justice C.V.Nagarjuna Reddy

and

The Hon'ble Sri Justice T.Amarnath Goud

WP.No.45362 of 2017

Dt: 05-01-2018

Between:

M/s.Lakshmi Transcon Pvt. Ltd.,
Proddatur, Kadapa District
Rep. by its Managing Director
O.Madhu Manohara Rao

....Petitioner

and

The Commercial Tax Officer
Proddatur-I Circle
Proddatur Kadapa and another

....Respondents

Counsel for the Petitioner: **Mr.G.Narendra Chetty**

Counsel for the respondents: **Mr.Shaik Jeelani Basha**
Spl.SC for CT (AP)

The Court made the following:

Order: **(per Hon'ble Sri Justice C.V.Nagarjuna Reddy)**

This Writ Petition is filed for a Mandamus to set aside Assessment Order, dated 14-11-2017, in AO.No.87969 passed by respondent No.1.

At the hearing, the learned Counsel for the petitioner has not disputed that his client has the remedies of two successive Appeals before the Appellate Deputy Commissioner and also the Sales Tax Appellate Tribunal for questioning the impugned Assessment Order.

Ordinarily, when an alternative remedy is available, the party is not entitled to avail the extraordinary original jurisdiction of this Court under Article 226 of the Constitution of India. The petitioner has failed to make out any exception to this rule. Therefore, we are not inclined to entertain this Writ Petition for adjudication on merits.

The Writ Petition is, accordingly, dismissed with liberty to the petitioner to avail the aforesaid alternative remedies.

As a sequel to dismissal of the Writ Petition, IA.No.1 of 2017, filed by the petitioner for interim relief, is disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(T.Amarnath Goud, J)

Date: 05-01-2018
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