THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SRI JUSTICE P.KESHAVA RAO

W.P.No.8084 OF 2019

ORDER:
(*Per* Sanjay Kumar, J)

1 Challenge in this Writ Petition is to the Assessment Order dated 08.3.2019 passed by the Assistant Commissioner (CT), Panjagutta Circle, Hyderabad, in relation to the tax period 2013-2014 to 2017-2018 (up to June, 2017) under the Telangana VAT Act, 2005.

2 Perusal of the order reflects that the assessing officer put the petitioner on notice and owing to its failure to respond, the assessment was finalized.

3 The Assessment Order is appealable before the Appellate Deputy Commissioner, Panjagutta Division. The order was passed on 08.3.2019 and must have been received by the petitioner shortly thereafter. This Writ Petition was filed on 16.4.2019. Needless to state, the period consumed in pursuing this Writ Petition would be liable to be excluded in the event the petitioner now files an appeal. Sri Vinod Kumar Tadakamalla, learned Special Standing Counsel appearing for the Revenue, would state that he has no objection to such exclusion. In that view of the matter, we are of the opinion that it would be appropriate to relegate the petitioner to the appellate remedy as factual aspects would have to be examined in the context of his challenge to the Assessment Order.

4 The Writ Petition is accordingly dismissed leaving it open to the petitioner to file an appeal within ten (10) days from today.

5 Pending miscellaneous petitions, if any, shall also stand dismissed. No order as to costs.

SANJAY KUMAR, J.

P. KESHAVA RAO, J.

Date: 16th August, 2019.
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