HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P.KESHAVA RAO

<u>Writ Petition No.8872 OF 2019</u>

<u>JUDGMENT</u>: *(per V. Ramasubramanian, J)*

The petitioner has come up with the above Writ Petition challenging an Order of Assessment passed under the Telangna Value Added Tax Act, 2005.

2. Heard Mr.Kailash Nath, learned Counsel for the petitioner. Mr.J.Anil Kumar, learned Special Standing Counsel, takes notice for the respondents.

3. The petitioner has an effective alternative remedy of appeal to the appellate Deputy Commissioner as against the impugned Order. The case does not fall under anyone of the categories, where the alternative remedy can be allowed to be bypassed.

4. The main argument of the petitioner is that the ITC claim that is available as opening balance was not taken into account. But that is an error correctable on an appeal. Therefore, the Writ Petition is dismissed. It is open to the petitioner to file a regular appeal.

Consequently, miscellaneous petitions if any pending in the Writ Petition shall stand dismissed. No order as to costs.

V. RAMASUBRAMANIAN, J

April 24, 2019 **P. KESHAVA RAO, J**
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