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

Writ Petition No.10062 of 2019

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

Aggrieved by the dismissal of an appeal by the Appellate Deputy Commissioner, the Dealer under the Telangana Value Added Tax Act, 2005, has come up with the above Writ Petition,.

2. Heard Mr.Girish Kumar, learned Counsel for the petitioner and Mr.T.Vinod Kumar, learned Special Standing Counsel.

3. As against the impugned Order, the petitioner has an effective alternative remedy of a Second Appeal before the Telangana VAT Appellate Tribunal. No grounds are stated as to why the petitioner should be allowed to bypass the alternative remedy of appeal.

4. The main grievance of the petitioner is that the appellate authority did not consider any of the contentions. But the said grievance does not fall within the *parameters* for entertaining a Writ Petition, bypassing the alternative remedy of appeal. Therefore, the Writ Petition is dismissed, leaving it open to the petitioner to take recourse to the appellate remedy.

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

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

May 01, 2019

Note: Issue order copy by 02.05.2019
(B/o.smr)