

**HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
HONOURABLE SRI JUSTICE K.LAKSHMAN**

WRIT PETITION NO.11572 OF 2018

ORDER

(Per Honourable Sri Justice M.S.Ramachandra Rao)

This Writ Petition has been filed by the petitioner assailing Order in Original No.049/2015-16 dt.21.01.2016 passed by the Additional Commissioner, Service Tax, attached to the Office of the 2nd respondent and also Order in Original No.11/2014-15 dt.22.08.2014 passed by the 3rd respondent holding that the petitioner is liable to pay service tax for the period April, 2013 to March, 2014 and April, 2012 to March, 2013.

2. The petitioner has an effective alternative remedy under Section 85(3A) of the Finance Act, 1994 to challenge the said orders before the Commissioner (Appeals), Headquarters Office, 7th Floor, L.B.Stadium Road, Basheerbagh, Hyderabad.

3. We are of the opinion that the petitioner cannot straight away invoke jurisdiction of this Court under Article 226 of the Constitution of India when there is an effective alternative remedy available to the petitioner.

4. Granting liberty to the petitioner to avail the said remedy, the Writ Petition is accordingly dismissed. No order as to costs. Pending miscellaneous petitions, if any, shall also stand dismissed.

M.S.RAMACHANDRA RAO, J

K. LAKSHMAN, J

7th NOVEMBER, 2019

**Note: Issue C.C. by 13.11.2019
B/o Svv**