THE HON'BLE SRI JUSTICE M.S.RAMACHANDRA RAO
AND
THE HON'BLE SRI JUSTICE K.LAKSHMAN

Writ Petition.No.22504 of 2019

O R D E R: *(Per the Hon'ble Sri Justice M.S.Ramachandra Rao)*

Petitioner had filed this Writ Petition challenging the action of the 3rd respondent in directing the 5th respondent-Bank to transfer a sum of Rs.5,44,615/- from the petitioner's bank account towards deferment of tax dues for 2002-03 assessment year.

2. It is not disputed by the counsel for petitioner that the Final Assessment Order for the assessment year 2002-03 under the APGST Act, 1957 was passed on 25.06.2009 by the 3rd respondent applying a rate of tax at 12%, which the petitioner now seeks to dispute by contending that the applicable rate of tax should only be 4%.

3. Admittedly, the petitioner has not challenged the final assessment order within the period of limitation prescribed under the APGST Act, 1957 before the Appellate Authority constituted under the said Act.

4. The assessment order dt.25.06.2009 passed by the 3rd respondent having become final, and having been in subsistence for the last 10 years, at the stage when the 3rd respondent is seeking to enforce the tax demand after the period of deferment, (which the petitioner is entitled to has expired), the petitioner cannot now seek to challenge the said order on the ground that

the percentage of tax was wrongly applied by the 3rd respondent at that time. Such collateral attack is not permissible.

5. We therefore do not find any merit in this Writ Petition and it is accordingly dismissed at the admission stage. No order as to costs.

6. Consequently, miscellaneous petitions pending if any shall stand closed.

M.S. RAMACHANDRA RAO, J

K.LAKSHMAN, J

16th October, 2019.

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