

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

Writ Petition Nos.25790, 25910 and 25911 of 2019

COMMON ORDER :

In all these Writ Petitions, the petitioner has challenged the assessment order passed on 19-09-2010 by the 4th respondent holding that for the periods from 2015-16 to 2017-18, the petitioner is liable to a sum of Rs.5,70,98,255/- towards difference of VAT which was sold.

2. Heard learned counsel for petitioner and Sri J.Anil Kumar, learned Standing Counsel for respondent Nos.1 to 4.
3. Though learned counsel for petitioner sought to contend that this order is without jurisdiction, we are of the opinion that the said contention is not correct and that the petitioner has a remedy of appeal under Section 31 of the Telangana State Value Added Tax, 2005 to the Dy.Commissioner against to the impugned order.
4. Granting liberty to the petitioner to avail the said remedy, which the petitioner appears to have availed on 23-10-2019, these Writ Petitions are dismissed. No costs.
5. As a sequel, miscellaneous petitions pending if any in this Writ Petition shall stand closed.

JUSTICE M.S.RAMACHANDRA RAO

JUSTICE K.LAKSHMAN

Date: 25.11.2019

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