THE HONOURABLE SRI JUSTICE V.RAMASUBRAMANIAN

AND

THE HON'BLE SRI JUSTICE P.KESHAVA RAO

WRIT PETITION No.47714 of 2018

ORDER: (per VRS,J)

The petitioner who is a Dealer under the Telangana Value Added Tax Act, 2005 has come up with the above Writ Petition challenging the notice of Order of Attachment issued in Form No.5.

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

3. The impugned Order of Attachment is dated 18.01.2011. The writ petition is filed only in December, 2018. Even according to the petitioner, they came to know about the Order of Attachment at least on 19.03.2015. Therefore, even if the pleading is taken to be correct, the petitioner has come up after 3 ½ years of coming to know of the Order of Attachment.

4. Apart from the delay and latches on the part of the petitioner, it is seen that the Orders of Assessment have attained finality. The contention of the learned Counsel for the petitioner is that the Orders of Assessment were not served on him.

5. Even if it is so, the appropriate remedy for the petitioner is something else and not to challenge the Order of Attachment. Therefore, the Writ Petition is dismissed.

6. 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

28th January, 2019
smr