

THE HONOURABLE SRI JUSTICE M.S.RAMACHANDRA RAO
And
THE HONOURABLE SRI JUSTICE K. LAKSHMAN

WRIT PETITION No.28086 of 2019

ORDER : *(Per Hon'ble Sri Justice M.S. Ramachandra Rao)*

Challenge in this Writ Petition is to the Assessment Order No.45816 dt.16-11-2019 passed by the Assistant Commissioner (CD) Audit, VAT Management Unit-II, Hyderabad Rural Division, Hyderabad in relation to the tax period 2014-15 to 2017-18 (upto 30-06-2017) under the Telangana VAT Act, 2005.

2. Perusal of the order reflects that the Assessing Officer put the petitioner on notice and owing to its failure to respond, the assessment was finalized.

3. The Assessment Order is appealable before the Appellate Deputy Commissioner, Panjagutta Division. The order passed on 16-11-2019 and was received by the petitioner on 19-11-2019. The Writ Petition was filed on 11-12-2019. Needless to state, the period consumed in pursuing this Writ Petition would be liable to be excluded in the event the petitioner now files an appeal.

4. Sri J.Anil Kumar, learned Special Standing Counsel appearing for the Revenue, would state that he has no objection to such exclusion. In that view of the matter, we are of the opinion that it would be appropriate to relegate the petitioner to the appellate remedy as factual

aspects would have to be examined in the context of his challenge to the Assessment Order.

5. The Writ Petition is accordingly dismissed leaving it open to the petitioner to file an appeal within ten (10) days from today.

6. As a sequel, the miscellaneous petitions, if any pending, shall stand closed.

JUSTICE M.S.RAMACHANDRA RAO

JUSTICE K. LAKSHMAN

Date: 06-01-2020

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