

Maria S.

IN THE HIGH COURT OF BOMBAY AT GOA
WRIT PETITION NO.306 OF 2022

ROSARIO FELICIO MARCOS FERNANDES ... PETITIONER
Versus
ASSESSING AUTHORITY, COMMERCIAL
TAX OFFICE AND ANR ... RESPONDENTS

Mr. Ashwin D. Bhobe, Advocate for the Petitioner.

Mr. Devidas J. Pangam, Advocate General with Mr. Siddhesh P. Patkar, Additional Government Advocate for Respondents.

**CORAM:- M. S. SONAK &
BHARAT P. DESHPANDE, JJ.**

DATED :- 3rd October, 2022

P.C.

As against the order dated 25.03.2022 which is impugned in this petition, the petitioner has alternate and efficacious remedy available under Section 35 of the Goa Value Added Tax Act, 2005.

2. Accordingly, we decline to entertain this petition. However, if the petitioner wishes to avail of the alternate remedy, he shall have liberty to do so in accord with law.

3. The petition is disposed of with liberty as above.

4. There shall be no order for costs.

BHARAT P. DESHPANDE, J.

M. S. SONAK, J.