HONOURABLE SRI JUSTICE UJJAL BHUYAN
And
HONOURABLE SRI JUSTICE SUREPALLI NANDA

WRIT PETITION No.3291 of 2022

ORDER:(Per Hon'ble Sri Justice Ujjal Bhuyan)

Heard Sri A.V.A.Siva Kartikeya, learned counsel representing Sri S.Vivek Chandrasekhar, learned counsel for the petitioner and Mr.K.Raji Reddy, learned Senior Standing Counsel for Commercial Tax, for respondents.

2. Challenge made in this writ petition is to the order dated 29.10.2021 passed by the appellate Deputy Commissioner (Commercial Tax), Punjagutta Division, Hyderabad dismissing the appeal filed by the petitioner against the assessment orders dated 07.01.2021 passed by the Deputy Commercial Tax Officer-I, Maredpally Circle, Hyderabad for the tax periods 2015-16 and 2017-18 (up to June, 2017) under the Telangana Value Added Tax Act, 2005 (briefly, 'the TVAT Act' hereinafter).

3. On 25.01.2022, following order was passed:

> " Mr.K.Raji Reddy, learned Special Standing Counsel for Commercial Tax Department, has stated before this Court that there is an alternative remedy of appeal.
>
> However, as the arguing counsel is down with COVID-19, the hearing of the case is deferred."

4. Learned Standing Counsel submits that under Section 33 of the TVAT Act, an appeal lies to the Telangana Value Added Tax Tribunal. On a query of the Court as to why petitioner has not availed appeal, learned counsel for the petitioner submits that the first appellate authority had overlooked violation of Rule 17-A (d) of the Telangana Value Added Tax Rules, 2005 and on that basis it has dismissed the appeal. Even if petitioner files appeal before the Tribunal, Tribunal will also follow the aforesaid provision. On a further query of the Court, he submits that as on date, petitioner has not challenged the vires of Rule 17-A (d). If that be the position, we see no good ground to entertain the writ petition, when evidently, petitioner has alternative remedy under the statute.

5. Accordingly, writ petition is dismissed. It is open to the petitioner to file appeal before the Tribunal and if such appeal is filed, the same may be considered in accordance with law.

6. Miscellaneous applications, if any, pending in this writ petition shall stand closed.

UJJAL BHUYAN, J

SUREPALLI NANDA,J

11.04.2022
Nvl

WRIT PETITION No.22005 of 2020

Nvl