
[2024] 159 taxmann.com 368 (Andhra Pradesh)[06-02-2024]

GST : Assessment orders could be challenged via statutory appeal mechanisms before resorting to writ petition

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[2024] 159 taxmann.com 368 (Andhra Pradesh)

HIGH COURT OF ANDHRA PRADESH

Lotus Electricals

v.

State of Andhra Pradesh*

U. DURGA PRASAD RAO AND HARINATH NUNEPALLY, JJ.

WRIT PETITION NO. 2772 OF 2024

FEBRUARY 6, 2024

Appeal - Assessment Order - Alternative Remedy - Assessee contested assessment by filing Writ Petition before Andhra Pradesh High Court - HELD : High Court dismissed Writ Petition, underscoring existence of effective alternative remedy, specifically right to appeal under GST Act - Assessee was granted liberty to file appeal within two weeks, with directive that Appellate Authority must admit appeal, ensure fair hearing for both parties, and issue order on merits of case in accordance with law [Section [107](#) of Central Goods and Services Tax Act, 2017/Andhra Pradesh Goods and Services Tax Act, 2017] [Para 3] [In favour of assessee]

G.V. Shivaji *for the petitioner.*

ORDER

U. Durga Prasad Rao, J.- Heard learned counsel for petitioner Sri G.V.Shivaji and learned Additional Government Pleader for Commercial Tax representing respondents.

2. Essentially, the petitioner challenges the Assessment Order dated 03.06.2023 passed by the respondent No.4 for the assessment tax period April, 2020 to March, 2021. Since the petitioner has an efficacious and alternative remedy of preferring appeal under the GST Act, we deem it apposite to give liberty to the petitioner to prefer an appeal within the time specified by this Court.

3. Accordingly, this Writ Petition is disposed of giving liberty to the petitioner to file an appeal against the impugned Assessment Order within two (2) weeks from the date of receipt of a copy of this order, in which case, the concerned Appellate Authority shall admit the appeal and after affording an opportunity of hearing to the both parties, pass appropriate order on merits in accordance with law. No costs.

As a sequel, interlocutory applications pending, if any, shall stand closed.

RITA

*In favour of assessee.