

THE HON'BLE SRI JUSTICE JOYMALYA BAGCHI
AND
THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI

WRIT PETITION No.28436 of 2018
(Taken up through video conferencing)

ORDER: (Per Hon'ble Sri Justice Joymalya Bagchi)

Order dated 27.04.2018 passed by the 2nd respondent dismissing the appeal as barred by limitation has been assailed before this Court on the ground that the petitioner had been given liberty by this Court in W.P.No.6400 of 2018 to file appeal before the statutory Tribunal.

Learned counsel for the petitioner submits that delay was caused in obtaining certified copy of the order and therefore, the same may be condoned.

We have considered the materials on record.

The petitioner had challenged the assessment order dated 18.01.2018 in W.P.No.6400 of 2018 and on the self same day the writ petition was dismissed at the stage of admission by order dated 07.03.2018 giving liberty to the petitioner to avail the statutory remedy under the Andhra Pradesh Value Added Tax Act. However, the petitioner availed said remedy after 60 days i.e., beyond the maximum period that may be condoned under law. Hence, the appeal was dismissed as barred by limitation.

As the petitioner had a statutory right of appeal, issue of obtaining certified copy of the order dated 07.03.2018 to enable it to file the proceedings before the appellate forum was not necessary. Hence, we are unable to persuade ourselves that the petitioner was unable to institute the appeal proceedings as the certified copy of the order passed in W.P.No.6400 of 2018 was not made available to it. Moreover, in view of the statutory bar on

condoning delay beyond 60 days, we are of the view powers of this Court under Article 226 of the Constitution of India cannot be exercised ignoring an express bar in the statute. Hence, we are unable to come to the aid of the petitioner and direct that the appeal be heard on merits.

Accordingly, the Writ Petition is dismissed. There shall be no order as to costs.

As a sequel, Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed.

JOYMALYA BAGCHI, J

KONGARA VIJAYA LAKSHMI, J

Date: 29.09.2021

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AND
THE HON'BLE SMT JUSTICE KONGARA VIJAYA LAKSHMI**

**WRIT PETITION No.28436 of 2018
(Per Hon'ble Sri Justice Joymalya Bagchi)**

Dated: 29.09.2021

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