THE HON'BLE SRI JUSTICE R. SUBHASH REDDY

AND

THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO

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WRIT PETITION No.13448 OF 2004

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ORDER: (Per Hon'ble Sri Justice R. Subhash Reddy)

This Writ Petition is filed with the prayer, which reads as under:

> "…to issue writ, order or directions more particularly one in the nature of writ of Mandamus declaring the action of the respondents 1 to 5,7,8 and 9 without paying any sales tax of petitioners @4% on the turnover of Gunnies supplied to 2nd respondent for the Assessment year 2001-2002 is illegal, arbitrary, unjust and contrary to the provisions of APGST Act 1957 and to principals of natural justice and to direct the respondents 1 to 10 to resolve the problem of levy of Sales Tax on second and subsequent sale of Gunnies supplied to 2nd respondent neither by payment of tax nor by exemption of tax on such sale which has levied by the 11th respondent under Section 6-C of the APGST Act, 1957 in the Assessments of the petitioners for the year 2001-2002 passed in proceeding Nos.16250 dated 28.11.2003, 15757 dated 28.11.2003 and 14564 dated 28.10.2003. Consequently, to direct the 2nd, 3rd and 4th respondents to pay the incurred sales tax of the purchase @4% to the petitioners with interest under the provisions of Section 4 and 5 of the "The Interest on Delayed Payments to Small Scale and Ancillary Industrial Undertakings Act, 1993" with the monthly rests @ one and half percent of the prime lending rate charged by the State Bank of India to its best borrowers and grant other relief if any as deemed fit and proper in the circumstance of the case."

When the matter is called for hearing, it is submitted by the learned counsel for parties, that the subject matter of this Writ Petition is squarely covered by the judgment of this Court in W.P.No.25537 of 2003 and batch, dated 29.09.2004. A copy of the said order is placed on record.

We have perused the same and are satisfied that the subject matter of this Writ Petition is squarely covered by the aforesaid order, dated 29.09.2004.

Following the order passed by this Court in W.P.No.25537 of 2003 and batch, dated 29.09.2004, this Writ Petition is also dismissed. The petitioner is at liberty to make a representation to respondents 2 to 4 with regard to payment of incurred sales tax, in which event, respondents shall consider the same and pass appropriate orders.

Consequently, miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

R. SUBHASH REDDY, J

Dr. B. SIVA SANKARA RAO, J

March 24, 2015

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