HON'BLE SRI JUSTICE G.CHANDRAIAH
AND
HON'BLE SRI JUSTICE CHALLA KODANDA RAM

T.R.C. No.150 of 2002

ORDER: (Per GC, J)

This Tax Revision Case is filed by the Revenue under Section 22(1) and Rule 10 of the A.P. General Sales Tax Act, 1957 (in short "the Act"), challenging the common order, dated 09.08.2002, passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad (in short "the Tribunal") in T.A.Nos.756 of 1997, 757 of 1997, 249 of 1998, 741 of 1997, 160 of 1998, 161 of 1997, 162 of 1998, 163 of 1998, 683 of 1997, 684 of 1997, 685 of 1997, 124 of 1998, 1747 of 1999, 369 of 1998, 370 of 1998 and 371 of 1998, raising the following two questions of law:

> i) Whether the activity of preparing negative and positive delivery to customers a job work as contended by dealers or a sale transactions?
>
> ii) Whether the S.T.A.T. is justified in setting aside the orders of the lower authorities and remanding the matter to the assessing authority?

2) When the matter is taken up for hearing, both the learned counsel have fairly submitted that the above questions of law are squarely covered by an order dated 31.03.2015 passed by a Division Bench of this Court in T.R.C.No.80 of 2002 and Batch **(The State of Andhra Pradesh V. M/s Dinkar Litho Printers Ltd.,)**. In the said order, the Division Bench of this Court partly allowed the Tax Revision Cases filed by the Revenue and set aside the order of the Tribunal to

the extent of exempting tax on the first limb i.e., preparation of negatives of wall posters and consequently dismissed the Tax Revision Cases filed by the assesses. In passing the above judgment, Division Bench of this Court relied on the judgments of the Hon'ble Supreme Court in **M/s. Larsen Toubro and another Vs. State of Karnataka and another**[1] and **State of Karnataka V. M/s. Pro Lab and others (Civil Appeal No.1145 of 2006),** wherein the questions of law that arise for consideration were already answered. Therefore, we are of the opinion that the same result in T.R.C.No.80 of 2002 and Batch would follow in the present Tax Revision Case.

3) Therefore, in the light of the above Order, the present Tax Revision Case is disposed of. There shall be no order as to costs. Consequently, miscellaneous petitions, if any, pending consideration shall stand closed.

4) A copy of the order dated 31.03.2015 passed by a Division Bench of this Court in T.R.C. No.80 of 2002 be tagged on with this order.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

Date:21.07.2015
Ssv

[1] (2014) 1 SCC 708