THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO
AND

<u>THE HONOURABLE SMT JUSTICE ANIS</u>

<u>Special Appeal No.77 of 2003</u>

<u>JUDGMENT</u> (Per Sri Justice Nooty Ramamohana Rao)

This appeal is preferred by the Indian Railway Construction International Limited seeking the questions of law framed therein to be answered by this Court. One of those important questions of law that arose for consideration relates to- Whether a composite works contract could be bisected into assessment years and tax can be levied on different components under different charging sections during those assessment years.

2. A Full Bench of this Court in M/s.Seven Hills Constructions V. State of Andhra Pradesh (TRC No.274 of 2001 and batch, which was decided on 25.11.2011) speaking through Justice Ramesh Ranganathan has answered the questions including the one raised in this case and referred to supra.

3. Therefore, it is only appropriate that the matter should be remitted back to the assessing authority to decide the issue of quantification of turnover and then subject the same to taxation in accordance with law. Let this exercise be completed within a maximum period of three months from the date of this order.

4. Accordingly, the Special Appeal stands disposed of, by remanding the matter to the assessing authority. No order as to

costs. Miscellaneous petitions, if any, pending in this appeal shall stand closed.

NOOTY RAMAMOHANA RAO, J

ANIS, J

16th December, 2015
sj