IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

MONDAY, TWENTY NINETH DAY OF JUNE
TWO THOUSAND AND FIFTEEN

PRESENT

THE HONOURABLE SRI JUSTICE G.CHANDRAIAH
AND
THE HONOURABLE SRI JUSTICE CHALLA KONDANDA RAM

W.P. No.17347 of 2015

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Between:

M/s. Prime Homes

… Petitioner

And

The Commercial Tax Officer,
Hyder Nagar Circle, Hyderabad.

… Respondents

THE HONOURABLE SRI JUSTICE G.CHANDRAIAH
AND
THE HONOURABLE SRI JUSTICE CHALLA KONDANDA RAM

W.P. No.17347 of 2015

ORDER: (Per the Hon'ble Sri CKR, J)

The issue involved in the present case is whether assessee is required to be taxation under Section 4(7)(d) or 4(7)(a) of the Andhra Pradesh Value Added Tax Act, (for short 'the Act').

In view of the issue squarely covered by the judgment of this Court in OMEGA SHELTERS (P) LIMITED, VILLA Vs. THE ASSISTANT COMMISSIONER in W.P. No.11528 of 2014 and batch passed on 24.04.2015 wherein this Court analysing the nature of the agreement and nature of the transactions involved held that where there is a contract for sale of a fully constructed house or villa or flat and where the dealer has opted for composition scheme under the Act, tax payable would be at the rate of 4/5% on the 25% value or 1% of the total sale consideration.

Following the above judgment, this writ petition is disposed of holding that the petitioners are entitled to be assessed under Section 4(7)(d) of the Act. There shall be no order as to costs.

As a sequel, miscellaneous petitions, if any, stands dismissed.

JUSTICE G.CHANDRAIAH

JUSTICE CHALLA KODANDA RAM

Date: 29.06.2015
LSK