

THE HON'BLE SRI JUSTICE K.C. BHANU
AND
THE HON'BLE SRI JUSTICE M.SEETHARAMA MURTI

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SPECIAL APPEAL Nos.15 AND 21 OF 2000

AND
SPECIAL APPEAL No.2 OF 2001

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COMMON JUDGMENT:(per Hon'ble Sri Justice M.Seetharama Murti)

These appeals are filed by the petitioner/dealer assailing the Order of the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad in proceedings in CCT's Ref.No.L.III(2)/1026/98, dated 15.10.1999.

2. When the matters are taken up for hearing, the learned counsel for both the sides brought to the notice of this Court, an Order dated 11.03.2003 of this Court in the Writ Petition No.1292 of 2003, wherein it was held as follows:

“Thus, in our considered view, the action of the respondents in refusing to issue Form-III to the petitioner is devoid of any merits. Accordingly, we quash the impugned orders dated 29.11.2002 of the 2nd respondent for all the three years. We direct the 2nd respondent to forthwith issue Form-III certificates to the petitioner for the three assessment years, which are the subject matter of this Writ Petition.”

3. The learned Special Standing Counsel fairly concedes that in spite of the above direction, Certificates have not yet been issued; and, he seeks further time of two weeks.

4. In the facts and circumstances, in our well considered view and in view of

the earlier order of this Court with regard to quashing of the order dated 29.11.2002 of the 2nd respondent in the above writ petition, the 2nd respondent therein is obliged to issue Form III certificates to the appellant herein for the three assessment years i.e., 1992-93, 1993-94 and 1994-95, which are the subject matters of these appeals as well as the Writ Petition.

5. Accordingly, we direct the 2nd respondent in the Writ Petition No.1292 of 2003 to comply with the order of this Court in the aforementioned writ petition within a period of two (02) weeks from the date of the receipt of a copy of this Judgment. This direction would sub-serve the ends of justice as the matters are settled under the Dispute Settlement Scheme.

6. With the above direction, these Special Appeals are disposed of. There shall be no order as to costs. Miscellaneous Petitions, if any, pending in these appeals shall stand closed.

JUSTICE K.C. BHANU

JUSTICE M.SEETHARAMA MURTI

Date:09.03.2015

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