

HON'BLE SRI JUSTICE R. SUBHASH REDDY

AND

HON'BLE DR. JUSTICE B. SIVA SANKARA RAO

WRIT PETITION No.23969 of 2004

ORDER : (Per Justice R. Subhash Reddy)

Petitioner, a mineral water plant, has filed this writ petition with the prayer which reads as under :

“to issue a Writ, order or direction more particularly one in the nature of writ of mandamus declaring the action of the respondent impugned order passed by the 1st respondent in Lr.No.20/3/7/2003/2003/FD dated 04-04-2003 and the consequential order of the 2nd in Assessment Number 6799/2000-2001, dated 01-10-2004 demanding Rs.1,62,845/- towards the sales tax for the year 2000-2001 from the petitioner unit M/s Venkatadri Mineral Waters, Gudlavalleru, Krishna District as illegal, arbitrary capricious, without jurisdiction and violative of principles of natural justice and against the rule of estoppel and violative of article 19 and 21 of Constitution of India and Sec.9 of A.P.G.S.T Act 1967 and also contrary to the judgment of this Hon'ble Court in W.P.8970 of 2003 and batch and consequently to set aside the same.”

2. When the matter is called for hearing, it is submitted by the learned counsel for petitioner and also the learned Standing Counsel appearing for respondents that the subject matter of the writ petition is covered to be allowed in view of the earlier order dated 22.10.2003, passed by this Court in W.P.No.8970 of 2003 and batch, wherein, this Court has held that the Units involved in the business of packaged drinking water are eligible for incentives as per G.O.Ms.No.108, dated 20.05.1996, and that their activity falls within the scope of manufacturing process. Aggrieved by the same, matters were carried to the Supreme Court in Civil Appeal No.4125 of 2004 and batch, and the Hon'ble Supreme Court, while setting aside the order passed by this Court, remanded the matters to the State Level

Committee for fresh consideration. It is submitted that in view of the directions given by the Hon'ble Supreme Court, the matters are considered by the State Level Committee and the incentives in terms of G.O.Ms.No.108, dated 20.05.1996, are extended to all the mineral water plants. As much as the State Level Committee itself has decided to extend the benefits notified by the Government to all the mineral water plants like the petitioner-Unit, the impugned orders are liable to be quashed.

3. Accordingly, the writ petition is allowed and the order passed by the 1st respondent in Lr.No.20/3/7/2003/2003/FD, dated 04.04.2003 and the consequential order of the 2nd respondent in Assessment No. 6799/2000-2001, dated 01.10.2004, are hereby quashed. No costs.

Pending miscellaneous applications, if any, shall stand closed.

R. SUBHASH REDDY, J

DR. B. SIVA SANKARA RAO, J

30th March 2015

ajr