IN THE HIGH COURT OF JUDICATURE AT HYDERABAD

FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

T.R.C.No.143 OF 2002

Between:

M/s. Hyderabad Vanaspathi Ltd., Hyderabad

….Petitioner

And

State of A.P., rep. by the State Representative before the Sales Tax Appellate Tribunal, A.P., Hyderabad.

….Respondent

DATE OF JUDGMENT PRONOUNCED: 25.08.2015.

SUBMITTED FOR APPROVAL:

HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

1	Whether Reporters of Local newspapers may be allowed to see the Judgments?	Yes/No
2	Whether the copies of judgment may be marked to Law Reporters/Journals?	Yes/No
3	Whether Their Ladyship/Lordship wish to see the fair copy of the Judgment?	Yes/No

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

T.R.C.No.143 OF 2002

ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

This Tax Revision Case is filed by the assessee under Section

22(1) of the Andhra Pradesh General Sales Tax Act, 1957 (for short, "the A.P.G.S.T. Act), challenging the order dated 18.07.2000, passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad, in T.A.No.355 of 1996.

When the matter came up for hearing, the learned counsel for the petitioner submits that the petitioner's company itself is no longer in existence and in spite of his best efforts, he is unable to get in contact with any person connected with the petitioner's company.

A perusal of the record reveals that the relevant assessment year which was in issue is 1975-76 under the A.P.G.S.T. Act. On earlier occasion, the matter was remanded back to verify the records pertaining to the transactions. However, nothing came out of the same as the records were seized by the Income Tax Department with the result that the material available on record shows that the orders came to be passed. Therefore, the question raised in the present T.R.C requires verification of certain factual data. Inasmuch as there is no record available and there is no way for the learned counsel for the petitioner to assist this Court for disposing of the matter and considering the fact that the petitioner's company itself is no longer in existence, we do not consider it necessary to take up the T.R.C and answer the questions which have been raised and particularly in view of the fact that the A.P.G.S.T.Act has been replaced with the Value Added Tax Act, 2005.

Accordingly, the Tax Revision Case is dismissed. No order as to costs.

Miscellaneous petitions, if any pending in this T.R.C shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

Date:25.08.2015.
Gk.

HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON’BLE SRI JUSTICE CHALLA KODANDA RAM

T.R.C.No.143 OF 2002

Date:25.08.2015.

Gk.