

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

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SPECIAL APPEAL No.1 OF 1996

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JUDGMENT: (per Hon'ble Sri Justice K.C.Bhanu)

This appeal is directed against the order of the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, vide proceedings No.CCT'S Ref.LIII (2)/LV (1)/685/94, dated 22.06.1995.

2. Heard both sides.

3. The issue involved in this appeal is squarely covered by the judgment of a Division Bench of this Court reported in **Hyderabad Industries Limited V. State of Andhra Pradesh**^[1].

4. Following the said judgment, this appeal is also dismissed, but in the circumstances, without costs. Miscellaneous petitions, if any, pending in this appeal shall stand closed.

K.C.BHANU, J

M.SEETHARAMA MURTI, J

JANUARY 21, 2015
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[\[1\]](#) (1996) 22 APSTJ 61