

**THE HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO**

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WRIT PETITION No.40124 OF 2014
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ORDER: (Per Hon'ble Sri Justice R. Subhash Reddy)

This Writ Petition is filed with the prayer, which reads as under:

“...to issue an appropriate Writ, Order or Direction, more particularly one in the nature of Writ of Mandamus, declaring the action of the Second Respondent in passing A.D.C. Order No.320, dated 28.08.2014, in Appeal No.28/2013-14 (ATP) dismissing the appeal and upholding the impugned Assessment Order of First Respondent and the action of the First Respondent in passing Assessment Order in A.O.No.57792, dated 10.12.2013 for the year 2009-10 under the A.P. Value Added Tax Act, 2005, levying tax u/s.4(4) (i) thereof, on the purchase value of Bengal Gram Proportionate to the value of the Husk obtained after milling as arbitrary, without jurisdiction, contrary to law, facts and illegal and consequently set aside the same and to pass such order or orders as this Hon'ble Court deems fit and proper in the circumstances of the case”

When the matter is called, it is submitted by the learned counsel for parties that the subject matter of this Writ Petition is squarely covered by the judgment of this Court in W.P.No.17972 of 2008 and batch, dated

04.03.2015.

As the subject matter of this Writ Petition is squarely covered by the aforesaid judgment, dated 04.03.2015, this Writ Petition is also disposed of setting aside the impugned order, dated 28.08.2014, and remitting the matter for fresh consideration in the light of the observations made by this Court in the order, dated 04.03.2015, after giving an opportunity of being heard to the petitioner.

Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

R. SUBHASH

REDDY, J

Dr. B. SIVA SANKARA

RAO, J

March 10, 2015

MD