HONOURABLE SRI JUSTICE G. CHANDRAIAH
AND

HONOURABLE SRI JUSTICE C. KODANDA RAM

T.R.C. Nos. 167 and 186 OF 2002

Dated 27th October, 2015.

BETWEEN

The State of Andhra Pradesh,
Rep. by the State Representative before STAT

….Petitioner in both TRCs

And

M/s. Rashtriya Ispath Nigam Ltd.,
Visakhapatnam Steel Plant,
Visakhapatnam

…Respondent in both TRCs.

HONOURABLE SRI JUSTICE G. CHANDRAIAH
AND

HONOURABLE SRI JUSTICE C. KODANDA RAM

T.R.C. Nos. 167 and 186 OF 2002

ORDER : (per Hon'ble Sri Justice C.KODANDA RAM)

Heard learned Special Government Pleader for Taxes appearing on behalf of the petitioner and Sri S.Dwarakanath, learned Counsel appearing for the respondent.

In these Tax Revision Cases, the following common questions of law are raised for consideration by this Court.

1. Whether the revision made by the Joint

Commissioner is valid and sustainable?

2. Whether the Sales Tax Appellate Tribunal is justified in setting aside the order of Joint Commissioner by allowing the appeal?

At the threshold, we are of the considered opinion that the questions of law raised in the present Tax Revision Cases are general in nature and the same are in the nature of grounds of appeal.

A perusal of the orders of the Sales Tax Appellate Tribunal and the material available on record reveal that the respondent/dealer was assessed on 24.03.1986 and 12.12.1989 respectively for the respective years 1982-83 and 1988-89 bringing it to the taxation, wherein necessary exemptions were allowed with respect to the material supplied to the contractors on cost recovery basis. The said assessment orders to the extent of granting exemption in favour of the assessee/dealer on the material supplied to the contractors came to be revised by the Deputy Commissioner in exercise of powers under Section 22 of the APGST Act. Apart from other aspects, the turnover relating to the supply of material to the contractors on cost recovery basis was proposed to be brought back for the taxation purpose. However in the final orders passed by the Deputy Commissioner on 19.03.1988 and 27.10.1990 respectively the proposal to that extent was dropped. The orders of the Deputy Commissioner were further sought to be revised by the Joint Commissioner. Accordingly after examining the material made available on record and hearing the parties at length, the Joint Commissioner had passed orders on 17.4.1996 and 18.4.1996 respectively revising the orders of the

Deputy Commissioner. The assessee carried the matter in appeal before the Sales Tax Appellate Tribunal and the Tribunal on consideration of the material made available on record and hearing the parties, remanded the matters to the assessing authority for verification and passing of the orders on merits after examining the contractual terms between the parties. These orders of the Tribunal are challenged before us by raising the aforesaid questions of law. As stated supra, no questions of law arises for consideration by this Court in the present Tax Revision Cases. Further, we are informed by the learned Special Government Pleader for Taxes appearing on behalf of the petitioner that consequent upon remanding of the matters by the Sales Tax Appellate Tribunal, consequential orders have been passed by the assessing authority. If that be so, nothing survives for consideration in the present Tax Revision Cases.

In view thereof, the Tax Revision Cases are closed.

Miscellaneous petitions pending consideration if any in the Tax Revision Cases shall stand closed in consequence. No order as to costs.

JUSTICE G. CHANDRAIAH

JUSTICE C. KODANDA RAM

DATED 27TH OCTOBER, 2015.
Msnrx