

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

T.R.C. Nos.139 and 165 of 2002

COMMON ORDER: (Per CKR, J)

These Tax Revision Cases are filed by the Revenue under Section 22(1) and Rule 10 of the A.P. General Sales Tax Act, 1957 (in short "the Act"), challenging the common order, dated 17.05.2000, passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad (in short "the Tribunal") in T.A.Nos.243 to 260 of 1997, raising the following two questions of law:

- 1) Whether the orders of cancellation of orders of refund are sustainable?
- 2) Whether the Hon'ble S.T.A.T., A.P., Hyd., is justified in setting aside the orders of the A.D.C. (CT) Kakinada Division?

2) When the matter is taken up for hearing, both the learned counsel have fairly submitted that the above questions of law are squarely covered by an order dated 06.11.2013 passed by a Division Bench of this Court in T.R.C.No.24 of 2001 and Batch (**The State of Andhra Pradesh Vs. M/s Sri Sai Traders, Tuni**). By the said well considered order, Division Bench of this Court has dismissed the tax revision cases filed by the Revenue affirming the common order of the Tribunal.

3) Therefore, in terms of the order dated 06.11.2013, in the

above referred case, the questions of law are answered in favour of the assessee and against the revenue.

4) Accordingly, these Tax Revision Cases are dismissed. There shall be no order as to costs. Consequently, miscellaneous petitions, if any, pending consideration shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

Date:21.07.2015
Ssv