**IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH**

T.R.C. No.213 OF 2002

Between:

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

....Petitioner

And

M/s. Alco Wire Products (P) Limited, Secunderabad.

....Respondent

DATE OF JUDGMENT PRONOUNCED: 21.07.2015.

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.213 OF 2002

ORDER:- (per CKR,J)

This Tax Revision Case is filed by the State challenging the order dated 17.06.2002, passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad, in T.A.No.496 of 1998, for the assessment year 1992-93 (APGST).

Heard Sri M.Govinda Reddy, learned Special Government Pleader for Taxes (Telangana). Though notice was served, none appeared for the respondent.

The issue involved in the present Tax Revision Case is as to whether the electrical wire could be classified as an electronic component and eligibility for concessional rate of tax at 2%. The Tribunal, as a matter of fact, found that the wires are mentioned as Item 16.11 under the head miscellaneous electronic items in the list prepared by the Electronic Commission. Now the issue is settled by the judgment of the Supreme Court in **State of A.P and another vs. M/s. Concap Capacitors Limited, Balanagar, Hyderabad**[1], wherein the goods which are mentioned in the notified list would be considered for the purpose of concessional rate of duty as "electronic components". In that view of the matter, the issue is squarely covered by the above judgment of the Supreme Court and required to be answered in favour of the dealer and against the department.

Accordingly, the Tax Revision Case is dismissed answering the questions in favour of the respondent/dealer and against the department. No order as to costs. Miscellaneous Petitions, if any, pending in this Tax Revision Case shall stand disposed of.

G. CHANDRAIAH,J

CHALLA KODANDA RAM, J

Date:21.07.2015.

Gk.

HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

<u>T.R.C. No.213 OF 2002</u>

Date:21.07.2015.

Gk.

[1] (2008) 42 APSTJ 32