HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

HON'BLE SRI JUSTICE CHALLA KODANDA RAM

T.R.C. No.81 OF 2002

ORDER:- (per CKR,J)

This revision case is filed by the Revenue against the order dated 15.09.2001 passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad (hereinafter referred to as "the Tribunal") in Tribunal Appeal No.458 of 1999, raising the following two questions of law:

i) Whether the re-opening of assessment by the Dy.Commissioner and re-assessment u/s.14(4)(c) of APGST Act is proper and justified?

ii) Whether the S.T.A.T. is justified in setting aside the orders of re-assessment made by the Deputy Commissioner by allowing the appeal?

2) On going through the record, the Tribunal found that the Deputy Commissioner arrived at an imaginary sale turnover of cut sizes at Rs.77,276.13 ps., by adding 20% to the sale value of Rs.64,396.78 ps., and thereby Dy. Commissioner arrived at under-assessment of Rs.29,059-13 ps. On verification of the record, the Tribunal found that the set off which is required to be given to the dealer was not given apart from adding the turnover which was not relatable to the dealer. The Tribunal also found in respect of the second aspect that the purchase tax under section 6A of APGST Act on a turnover of Rs.3,69,725/- was added to the dealer's account without there being a sale. What all the Tribunal had done is correction of the errors in the orders of the Dy.Commissioner while revising the orders of the C.T.O. Thus, being pure question of fact and

in the absence of any contra material placed before us by raising a specific question as to the perversity of the finding this T.R.C. does not deserve any consideration.

3) Accordingly this Tax Revision Case is dismissed. There shall be no order as to costs.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

Date: 23.06.2015
Ssv