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

T.R.C. No.181 of 2002

JUDGMENT: (Per Hon'ble Sri CKR, J)

This revision case is filed by the Revenue under Section 22(1) and Rule 10 of the A.P.G.S.T.Act, 1957, challenging the common order, dated 15.04.2002, passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad (in short "the Tribunal") in T.A.Nos.684, 685, 686, 687 and 688 of 2001, raising the following two questions of law:

> i) Whether the disputed turnovers relating to the inter-state sales and first sales of computer stationery which include both blank and printed are liable to be taxed at the reduced rate as per the relevant G.Os., as electronic goods?
>
> ii) Whether the part of the disputed turnover relating to printed computer stationery relates to works contract or not?

2) It is submitted at the bar by the learned counsel appearing for the petitioner as well as the respondent that the above questions of law are squarely covered by the judgment rendered by a Division Bench of this Court in **Super Cassettes Industries Limited, Hyderabad & Others Vs. Commissioner of Commercial Taxes & Others (APHC)**[1]. By the said well considered judgment, this Court has dismissed the appeals filed by the Revenue affirming the order of the Tribunal.

3) In the light of the above judgment, the questions of law will have to be answered in favour of the assessee and against the revenue.

4) Accordingly, the appeal is dismissed, confirming the impugned order. There shall be no order as to costs. Miscellaneous petitions, if any, pending in this appeal shall stand dismissed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

Date:23.06.2015
Ssv

[1] (2012) 55 A.P.Sales Tax Journal 161