THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLR SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION NO.38252 OF 2015

ORDER: {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Both Sri Venkata Reddy Chittem, learned counsel for the petitioner and Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, would agree that the subject matter of this Writ Petition is covered by the judgment of this Court in **K.G.F.Cottons (P) Ltd., v. Assistant Commissioner (CT) LTU**.

Sri S.Suri Babu, learned Special Standing Counsel for Commercial Taxes, would draw attention of this Court to the order of the revisional authority to submit that the revisional authority has, in fact, applied the law declared by this Court in **K.G.F.Cottons (P) Ltd.**[1]. Sri Venkata Reddy Chittem, learned counsel for the petitioner, would however contend that while the revisional authority has no doubt noted the requirement of compliance of Section 15(b) of the CST Act, the benefit of the said provision has not been extended to the petitioner.

As it is evident, from the order of the revisional authority, that the petitioner has not been extended the benefit of Section 15(b) of the CST Act, the impugned order is set aside and the matter is remanded to the revisional authority, who shall extend to the petitioner the benefit of Section 15(b) of the CST Act, and then determine their liability to tax under Section 4(4) of the Andhra Pradesh Value Added Tax Act, 2005.

The Writ Petition is disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

30th November 2015

RRB