THE HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
THE HON'BLE Dr. JUSTICE B.SIVA SANKARA RAO

TAX REVISION CASE No.37 of 2002

ORDER: (*Per Hon'ble Sri Justice R. Subhash Reddy*)

This Tax Revision Case is filed by the State through State Representative aggrieved by the order dated 30.07.2001 in T.A.No.818 of 1997 passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad.

The respondent- M/s.G.Rajamouli Modern Rice & Oil Mill is a registered dealer on the rolls of the CTO-II, Karimnagar. The Deputy Commissioner (CT), Karimnagar Division, revised the assessment orders passed by the CTO-II, Karimnagar, on the ground that excess tax rebate was allowed under Explanation III of Third Schedule to the APGST Act by the assessing authority, and reduced the tax rebate, while forfeiting Rs.13,757/-.

The Sales Tax Appellate Tribunal, by impugned order dated 30.07.2001, partly allowed the appeal relating to forfeiture of tax rebate under CST Act and remanded the issue relating to paddy rebate by making certain observations. With regard to paddy rebate, as the matter is remanded, it is always open for the assessing authority to consider the matter and pass orders afresh. So far as forfeiture of tax rebate of Rs.13,757/- is concerned, the

Sales Tax Appellate Tribunal has noticed that it is improper to collect the same under APGST Act and the proper course would be to issue a notice under CST Act and pass appropriate orders. In view of the reasons recorded in the impugned order, we are in agreement with the view taken by the Sales Tax Appellate Tribunal and we find that there is no question of law, which warrants interference of this Court under Section 22 (1) of the APGST Act.

Accordingly, this Tax Revision Case is dismissed. No order as to costs.

As a sequel, the miscellaneous petitions, if any pending, shall stand closed.

JUSTICE R. SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

16.02.2015
v v