

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

T.R.C. No.174 of 2002

ORDER: (Per GC, J)

This Tax Revision Case is filed by the Revenue under Section 22(1) and Rule 10 of the A.P. General Sales Tax Act, 1957 (in short "the Act"), challenging the common order, dated 21.07.2000, passed by the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad (in short "the Tribunal") in T.A.Nos.1582, 1583, 1589, 1590, 1591, 1592, 1700, 1701, 1702, 1703, 1704, 1705, 1706 of 1999, 192, 268, 269 and 317 of 2000, raising the following two questions of law:

- i) Whether the consolidated price mentioned in the sale bills represents the soft drinks or it is inclusive of rentals for the bottles and crates as contended by the appellant? If so, whether the said amount is entitled to the scheme of VAT or whether the said turnover is liable to be taxed under Sec.5E?
- ii) Whether the S.T.T. is justified in allowing part of the appeal and remanding the matter to the revisional authority to pass fresh orders?

2) When the matter is taken up for hearing, both the learned counsel have fairly submitted that the above questions of law are squarely covered by an order dated 26.03.2014 passed by a Division Bench of this Court in T.R.C.No.72 of 2002 and Batch (**The State of Andhra Pradesh Vs. M/s Gold Spot Agencies, Tanuku**). By the said well considered order, Division Bench of this Court has dismissed the tax revision cases filed by the Revenue affirming the common

order of the Tribunal.

3) Incidentally, the respondent-assessee in T.R.C. No.72 of 2002 and batch is also the respondent in the present T.R.C. Therefore, in the light of the above Order, the questions of law will have to be answered in favour of the assessee and against the revenue.

4) Accordingly, the Tax Revision Case is dismissed, confirming the impugned order. There shall be no order as to costs. Consequently, miscellaneous petitions, if any, pending consideration shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

Date:21.07.2015
Ssv