

**HON'BLE SRI JUSTICE R.SUBHASH REDDY**

**AND**

**HON'BLE Dr. JUSTICE B.SIVA SANKARA RAO**

**WRIT PETITION No.15057 of 2004**

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

This writ petition is filed by the petitioner seeking *Mandamus* to declare the Circular in CCT's Ref.No.AI(1)/326/2004, dated 4.6.2004 issued by the 1<sup>st</sup> respondent-Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, and the consequential notice Rc.No.3897/APGST, dated 16.8.2004 issued by the 2<sup>nd</sup> respondent-Commercial Tax Officer, Begumpet, Hyderabad, proposing to levy tax on the subsequent sales of Telephones/Cell phones etc., as arbitrary and illegal.

2. When the matter is taken up for hearing, it is submitted by the learned counsel for petitioner as well as the learned Government Pleader for Commercial Taxes that the issue involved in this writ petition is squarely covered by the judgment of this Court in W.P.No.22318 of 2004 and batch, dated 12.02.2007 in the case of UDAI ELECTRONICS Vs. THE COMMISSIONER OF COMMERCIAL TAXES.

3. In view of the same, following the judgment in the case of UDAI ELECTRONICS (supra), this writ petition is disposed of in terms of the judgment in W.P.No.22318 of 2004 and batch, dated 12.02.2007. As a sequel, miscellaneous petitions pending, if any, shall stand closed. No order as to costs.

4. Registry is directed to annex a copy of the judgment in

W.P.No.22318 of 2004 and batch, dated 12.02.2007 to this order.

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JUSTICE R. SUBHASH REDDY

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Dr. JUSTICE B.SIVA SANKARA RAO

27.03.2015.

Msr

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