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

**AND**

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

**T.R.C.Nos.56 and 63 of 2002 & 89 and 47 of 2003**

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

These Tax Revision Cases are filed under Section 22 (1) of the Andhra Pradesh General Sales Tax Act, 1957 (for brevity "the Act"). The dispute is with regard to percentage of levy of tax on coconut oil by issuing G.O.Ms.No.401, dated 16.8.1995, reducing the rate of tax to 2% by amending the First Schedule, in exercise of the powers under Section 40 of the Act. But, the very notification itself, granting exemption, is in force upto 31$^{st}$ of March, 1997 only. However, the Sales Tax Appellate Tribunal, Andhra Pradesh, Hyderabad, by a common order dated 31.10.2000, in about 19 cases, has held that as the effect of the Notification issued in G.O.Ms.No.401, dated 16.8.1995, is only for a period of six weeks, the petitioners are not entitled for the benefit of the said Notification.

2. Subsequently, the Government has issued a Memo.No.31428/CT.II(1)/2001-1, dated 19.6.2001, referring to the letter dated 9.5.2001 of the Commissioner of Commercial Taxes, the relevant portion of which reads as under:

> "The attention of the Commissioner of Commercial Taxes, A.P., Hyderabad, is invited to the reference cited and it is clarified that the tax leviable on the sale of coconut oil during the period from 16.8.1995 to 31.7.1996 shall be at the rate of 2% only as G.O.Ms.No.401, Revenue, dated 16.8.1995 was in force upto 31.7.1996.

2 . The Commissioner of Commercial Taxes shall take further necessary action in the matter."

As per the aforesaid Memo issued by the Government, the respondent can impose liability on the petitioner at 4% for the disputed period from 16.8.1995 to 31.7.1996

3. In view of the subsequent Memo dated 19.6.2001 issued by the Government, without going into the validity of the common order passed by the Sales Tax Appellate Tribunal, we deem it appropriate to close these revision cases and direct the respondent authorities to determine the liability of the petitioners by extending the benefit of the said Memo dated 19.6.2001 for the said period.

4 . Subject to the above direction, these Tax Revision Cases are closed. As a sequel, miscellaneous petitions pending, if any, in these revision cases shall stand closed. No order as to costs.

JUSTICE R. SUBHASH REDDY

Dr. JUSTICE B.SIVA SANKARA RAO

22.04.2015.

Msr

HON'BLE SRI JUSTICE R.SUBHASH REDDY

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T.R.C.Nos.56 and 63 of 2002 & 89 and 47 of 2003

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