THE HON'BLE SRI JUSTICE K.C.BHANU
AND
THE HON'BLE SRI JUSTICE M.SEETHARAMA MURTI

SPECIAL APPEAL Nos.12 AND 13 of 2004

COMMON JUDGMENT: (per Hon'ble Sri Justice K.C.Bhanu)

These two appeals are filed aggrieved by the order of the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, dated 12.06.2003 passed in CCT's Ref.L.III (3)/856/2002-1 and CCT's Ref.L.III (3)/856/2002-3 respectively.

2. Learned counsel for the appellant raised the following suggested common questions of law in the Grounds of appeals.

> "(i) Firstly, whether a composite works contract could be bisected and tax levied on different components under different charging sections.
>
> (ii) Secondly, whether the same assessing authority could revise his own assessment order by changing the method of computation of turnover for purposes of assessment.
>
> (iii) Thirdly, whether the Commissioner of Commercial Taxes is justified in estimating the sale value of goods even though the said goods are not used in the execution of the contract, since the execution of the contract extends beyond one year.
>
> (iv) Fourthly, whether the Commissioner of Commercial Taxes is justified in estimating a profit margin of 20% and subjecting the profit margin to tax under Section 5F."

3. Heard both sides.

4. According to both the counsel, the common questions of law

involved in these two appeals are squarely covered by a Full Bench judgment of this Court in M/s. Seven Hills Constructions V. State of Andhra Pradesh (TRC No.274 of 2001 and Batch, dated 25.11.2011).

5. Following the said judgment, these two appeals are allowed setting aside the order, dated 12.06.2003, in CCT's Ref.L.III (3)/856/2002-1 and CCT's Ref.L.III (3)/856/2002-3 respectively passed by the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad, and the matters are remanded to the assessing authority to decide the issue of quantification of turnover and dispose of the appeals in accordance with law particularly, with reference to the formulated questions of law raised in the Grounds of Appeals. There shall be no order as to costs. Miscellaneous petitions, if any, pending in these two appeals shall stand closed.

K.C.BHANU, J

M.SEETHARAMA MURTI, J

FEBRUARY 18, 2015
YVL

<u>THE HON'BLE SRI JUSTICE K.C.BHANU</u>
AND
THE HON'BLE SRI JUSTICE M.SEETHARAMA MURTI

SPECIAL APPEAL Nos.12 AND 13 of 2004

DATE: 18.02.2015

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