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

Special Appeal No.14 of 2005

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

Heard learned counsel for the appellant and learned Special Standing Counsel for Commercial Taxes.

It is stated by both the counsel that the issue involved in this appeal viz., the payment of tax on gunnies for second time had been dealt with by this Court in **State of A.P. v. Gowri Shankar Rice Mill (and other cases)**[1] and that in the said decision, this Court held that the second sale is also liable for tax in view of Section 6-C of the Andhra Pradesh General Sales Tax Act, 1957.

Following the said order and for the reasons mentioned therein, this appeal is liable to be dismissed.

Accordingly, the Appeal is dismissed in terms of the Division Bench Order of this Court dated 05.10.2005 in TRC.No.153 of 2004 and Batch. There shall be no order as to costs.

Miscellaneous petitions, if any pending in this appeal, shall stand dismissed.

K.C. BHANU, J

M. SEETHARAMA MURTI,J

19.02.2015
Note: Registry is directed to enclose
a copy of the order of this Court dated 05.10.2005
in TRC.No.153 of 2004 and batch to this judgment.
(B/o)
Vjl

[1] [2006] 147 STC 370 (AP)