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

SPECIAL APPEAL No. 15 OF 2002

JUDGEMNT:

(Per the Hon'ble Sri Justice K.C.Bhanu)

This appeal is preferred aggrieved by the order No.LV(3)/1311/99, dated 27.04.2002 passed by the respondent-Commissioner of Commercial Taxes(CCT), Andhra Pradesh, Hyderabad, whereunder and whereby the order of the Appellate Deputy Commissioner (CT), Kakinada in Appeal No.3/96-97, dated 05.05.1998 was set aside in the review while confirming the order of the Assessing Authority i.e. the Commercial Tax officer, Dwarakanagar, Visakhapatnam in GI No.--/93-94, dated 15.03.1996.

2. Heard both sides.

3. Learned counsel for the appellant brought to the notice of this Court CCT's Ref.No.A1 (4)/879/2002, dated 25.01.2003 whereunder a Technical Committee was constituted to correctly identity the nature of goods. The relevant portion of the said letter reads thus:

> "With a view to put an end to the prolonged litigation and to sort out the dispute relating to classification, it is felt desirable to constitute a Technical Committee to correctly identify the nature of goods. Accordingly the Deputy Commissioner (CT), Visakhapatnam is advised to take the assistance of-
>
> (1) Professor of Metallurgy from Andhra University;
>
> (2) Representative of Visakhapatnam Steel Plant and G.M., DIC, Visakhapatnam,
>
> visit the factory and decide the nature of goods

> manufactured in respect of each of the pending years, where the assessments, re-assessments and revisions are pending before the concerned authorities in Visakhapatnam. They may verify the process involved and other relevant documents. A decision may be taken based on such enquiry and pending proceedings concluded taken based on such enquiry and pending proceedings."

In pursuance of the same, a report dated 12.03.2003 has been submitted by the Committee. In pursuance of the said report, appropriate decision has to be taken by the Commissioner of Commercial Taxes. Learned Special Government Pleader for Taxes appearing for the respondent also stated that appropriate decision has to be taken in pursuance of the report of the Committee. Hence, the impugned order is set aside and the matter is remanded to the Commissioner of Commercial Taxes for taking appropriate decision in accordance with law duly taking note of the report submitted by the Technical Committee.

4. Special Appeal is, accordingly, allowed remanding the matter. No costs. Miscellaneous petitions pending, if any, in this appeal shall stand closed.

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K.C.BHANU, J

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M.SEETHARAMA MURTI, J

25.02.2015

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