**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN**

**AND**

**THE HON'BLR SRI JUSTICE M.SATYANARAYANA MURTHY**

WRIT PETITION NO.23640 OF 2015

**ORDER:** {Per the Hon'ble Sri Justice Ramesh Ranganathan}

Both Sri M.V.J.K.Kumar, learned counsel for the petitioner and Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, would submit that, in so far as the assessment order relates to levy of purchase tax under Section 4(4) of the Andhra Pradesh Value Added Tax Act, 2005 ("the Act" for brevity), it is liable to be set aside in view of the judgment of the Division Bench of this Court in **K.G.F. Cottons (P) Ltd., v. Assistant Commissioner (CT), LTU**. Sri J.Anil Kumar, learned Special Standing Counsel for Commercial Taxes, would, however, contend that all other issues should be left open for examination by the assessing authority.

This Writ Petition is disposed of in accordance with, and in terms of, the Division Bench judgment of this Court in **K.G.F. Cottons (P) Ltd.**[1] in so far the assessment order relates to levy of purchase tax under Section 4(4) of the Act. As the matters were remanded to the assessing authority for his consideration afresh in the batch of Writ Petitions, which were under consideration in **K.G.F. Cottons (P) Ltd.**[1], there shall be a similar order in this case also. The impugned order is set aside, and the assessing authority shall pass orders afresh and in accordance with law. All questions, other than those relating to purchase tax under Section 4(4) of the Act, are left open for consideration by the assessing authority afresh and in accordance with law.

The Writ Petition is disposed of accordingly. There shall be no order as to costs. Miscellaneous petitions, if any, pending shall stand closed.

**(RAMESH RANGANATHAN, J)**

**(M.SATYANARAYANA MURTHY, J)**

27th November 2015

RRB