

**THE HON'BLE SRI JUSTICE R. SUBHASH REDDY
AND
THE HON'BLE Dr. JUSTICE B. SIVA SANKARA RAO**

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WRIT PETITION No.1634 OF 2015
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ORDER: (Per Hon'ble Sri Justice R. Subhash Reddy)

This Writ Petition is filed with the prayer, which reads as under:

“For the reasons stated in the accompanying affidavit, the petitioner prays that this Hon'ble Court may be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of Mandamus declaring the action of the 2nd respondent in issuing the circular instructions in CCT's Ref.No.A.III(1)/84/2013, dated 31.10.2013 directing to levy tax under Section 4(4) of the AP VAT Act, 2005 on purchases of paddy from farmers within the State of Andhra Pradesh used for obtaining rice and husk used for self consumption, exempt from payment of tax and the action of the 3rd Respondent in passing the assessment order in Form VAT 305, dated 29.11.2014 in TIN 28020109739 following the circular instructions issued by the 2nd respondent as illegal, arbitrary, unjust, without authority of law, jurisdiction and violative of Article 14, Section 19 (1) (g) and Article 265 of the Constitution of India and contrary to the definition of 'business' defined in Section 2(6), 'dealer' defined in Section 2(10) and 'sale' defined in Section 2(28) of the AP VAT Act, 2005 and the law laid down by this Hon'ble Court and various other High Courts and the Hon'ble Apex Court reported in **24 APSTJ p.1, 29 APSTJ p.1, 54 APSTJ p.1, 90 STC 537, 2007 4 SCC p.30 and Civil Appeal No.603/2004 and Civil Appeal No.3129/1995** and also barred by limitation and consequently to set aside the same and

grant such other relief or reliefs as are deemed to be fit and proper in the circumstances of the case.”

When the matter is called, it is submitted by the learned counsel for parties that the subject matter of this Writ Petition is squarely covered by the judgment of this Court in W.P.No.17972 of 2008 and batch, dated 04.03.2015.

As the subject matter of this Writ Petition is squarely covered by the aforesaid judgment, dated 04.03.2015, this Writ Petition is also disposed of setting aside the impugned orders and remitting the matter for fresh consideration in the light of the observations made by this Court in the order, dated 04.03.2015, after giving an opportunity of being heard to the petitioner.

Miscellaneous Petitions, if any, pending in this Writ Petition shall stand closed. No costs.

R. SUBHASH

REDDY, J

Dr. B. SIVA SANKARA

RAO, J

March 13, 2015

v v