

THE HON'BLE THE ACTING CHIEF JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE U.DURGA PRASAD RAO

WRIT PETITION No.43188 of 2016

ORDER: (Per the Hon'ble The Acting Chief Justice Ramesh Ranganathan)

Both Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, would agree that the subject matter of this writ petition is covered by the order of a Division Bench of this Court in ***KGF Cottons Pvt. Ltd. vs. Assistant Commissioner (CT)***¹.

The impugned order of assessment, to the extent it relates to levy of tax on the sale of husk under Section 4(4) of the A.P.Value Added Tax Act, 2005 (for short "the Act"), is set aside; and the matter is remanded to the assessing authority to pass an order afresh, and in accordance with law, after considering the aforesaid judgment in ***KGF Cottons Pvt. Ltd.***¹. It is made clear that we are not interfering with the assessment order on all other aspects.

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

(RAMESH RANGANATHAN, ACJ)

(U.DURGA PRASAD RAO, J)

16th December, 2016
JSU

¹ (2015) 81 VST 1

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