THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
And
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

WRIT PETITION No.23999 of 2015

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Both Sri M.V.J.K.Kumar, learned counsel for the petitioner, and Sri S.Suri Babu, learned Standing Counsel for Commercial Tax, would submit that, to the extent the petitioner was assessed to tax under Section 4 (4) of the Andhra Pradesh Value Added Tax Act, 2005 (for brevity, 'the Act'), the impugned order is liable to be set aside in view of the law declared by this Court in **KGF COTTONS PRIVATE LIMITED v. ASSISTANT COMMISSIONER (CT) LTU, ADILABAD**[1].

The impugned order of assessment is, therefore, set aside to the limited extent the petitioner was subjected to tax under Section 4 (4) of the Act.

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

RAMESH RANGANATHAN, J

M.SATYANARAYANA MURTHY, J

27th January, 2016.
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