HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE MRS JUSTICE ANIS

Tax Revision Case No.14 of 2016

Judgment:

This is a revision filed by the assessee under Section 22(1) of the Andhra Pradesh General Sales Tax Act, 1957.

2. Heard the learned counsel for the petitioner.

3. The petitioner is an assessee on the file of the Commercial Tax Officer (CTO), Samarangam Chowk Circle, Vijayawada. They were finally assessed on a gross turnover of Rs.2,83,22,323/- and a net turnover of Rs.1,23,05,913/-, by the proceedings dated 28-3-2001.

4. The Deputy Commissioner revised the assessment orders holding that the CTO erroneously allowed the excess credit, with respect to certain purchases and the tax payable on second sales of readymade garments. The petitioner filed an appeal before the Sales Tax Appellate Tribunal (STAT). The Tribunal by an order dated 03-11-2011, remanded the matter back to the Deputy Commissioner, pointing out that when the assessment year was taken as one unit, tax should be paid on the sales after deducting the tax due on the purchases made during the course of the year. The Tribunal found that the Deputy Commissioner had not taken the assessment year as one unit and that the same was in violation of a Commissioner's Circular bearing No.A1(3)/1523/97, dated 28-8-1997. Therefore, the petitioner is before us.

5. There is no dispute about the existence of the Commissioner's Circular. There is also no dispute about the failure of the Deputy Commissioner to apply the Circular. Therefore, the only alternative available to the Tribunal was to order remand. Hence, we find no

reason to entertain the appeal. Therefore, it is dismissed. The miscellaneous petitions, if any, pending in this revision shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

ANIS, J.

01st August, 2016.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE MRS JUSTICE ANIS

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01st August, 2016.
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