<u>The Hon'ble Sri Justice C.V.Nagarjuna Reddy</u>

<u>and</u>

<u>The Hon'ble Ms. Justice J.Uma Devi</u>

<u>Tax Revision Case Nos.41, 42, 43, 44, 45 & 46 of 2017</u>

<u>Date: 01.06.2017</u>

<u>TREVC.No.41 of 2017</u>

Between:

The State of Andhra Pradesh
rep. by the State Representative
Before AP VAT Appellate Tribunal,
Visakhapatnam

… Petitioner

and

M/s.Bhavani Priya Cashew Co.,
Palasa, Srikakulam District.

…Respondent

Counsel for the Petitioner: **Mr.Suribabu.S,**
Spl.Standing Counsel for Commercial Taxes (AP)

The Court made the following:

Common Order: **(Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)**

These Tax Revision Cases arise out of separate but identical orders passed by the Andhra Pradesh Value Added Tax Appellate Tribunal, Visakhapatnam, whereby it has allowed the Tax Appeals filed by the assessees and set aside the orders of the Deputy Commissioner (CT), Vijayanagaram Division, who revised the order of the assessing authority granting exemption from payment of sales tax on the import purchase of cashew nuts from the dealers in Orissa State.

At the hearing Mr.S.Suri Babu and Mr.Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes, fairly submitted that Tax Revision Case No.80 of 2016 arising out of an identical order was dismissed by a Division Bench of this Court by its Order, dated 27-01-2017.

In the light of the aforesaid Order, these Tax Revision Cases are liable to be, and are accordingly, dismissed.

As a sequel to dismissal of the Tax Revision Cases, Miscellaneous Petitions, pending if any, stand disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(J.Uma Devi, J)

Dt: 1st June, 2017
lur