THE HON'BLE THE ACTING CHIEF JUSTICE
RAMESH RANGANATHAN
&
THE HON'BLE SMT JUSTICE T. RAJANI

WRIT PETITION No.19953 of 2017

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

While the petitioner placed reliance on the ruling of the Advance Ruling Authority dated 13.05.2005 in A.R.Com No.57/2005 that unserviceable scrapped buses were liable to tax at 4% when sold without registration certificate and, in case buses were sold by APSRTC along with registration certificate, they could be construed as sale of old buses and attract tax at 12.5%, the assessing authority, however, relied on a subsequent ruling of the Advance Ruling Authority dated 21.06.2016 wherein the authority held that scrapped/condemned/unserviceable items were exigible to tax at 14.5%.

Mr. S. Krishna Murthy, learned counsel for the petitioner, would submit that the earlier clarification dated 13.05.2005 is specific to APSRTC and should prevail over the general ruling given by AR in its ruling dated 21.06.2016.

We see no reason to undertake an examination as to which of the two views, expressed by the Advance Ruling Authority, is the correct view, as the petitioner can as well raise these questions in an appeal to be preferred to the appellate authorities under the AP Value Added Tax Act, 2005.

Leaving it open to the petitioner to avail the remedy of an appeal, the writ petition fails and is accordingly dismissed. Consequently, pending miscellaneous applications, if any, shall stand closed. There shall be no order as to costs.

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RAMESH RANGANATHAN, HACJ

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T. RAJANI, J

June 27, 2017
DSK