THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE MS. JUSTICE J.UMA DEVI

TAX REVISION CASE No.47 of 2017

Date: 08.06.2017

Between:

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

... Petitioner

and

M/s.Chandana Cashew Co.,
Palasa, Srikakulam District.

...Respondent

Counsel for the Petitioner: Mr.Shaik Jeelani Basha
Special Standing Counsel for Commercial Taxes (AP)

Counsel for the respondent: --

The Court made the following:

ORDER: (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This Tax Revision Case arises out of order, dated 11.08.2016, in T.A.No.191 of 2006, passed by the Andhra Pradesh Value Added Tax Appellate Tribunal, Visakhapatnam, whereby it has allowed the Tax Appeal filed by the assessee and set aside order, dated 27.02.2006, of the Deputy Commissioner (Commercial Taxes), Vizianagaram 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.

2. At the hearing, Mr.Shaik Jeelani Basha, learned Special Standing Counsel for Commercial Taxes (AP) appearing for the petitioner, has 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.

3. In the light of the aforesaid order, this Tax Revision Case is liable to be and is accordingly, dismissed.

(C.V.NAGARJUNA REDDY, J)

(J.UMA DEVI, J)

08th June, 2017
GHN